

BAVIAANS
MUNICIPALITY



DRAFT BUDGET 2014/2015 AND
MTREF

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CHAPTER 1

BURGERMEESTER TOESPRAAK

Raadslede, Munisipale Bestuurder, Departementshoofde, Gaste, Dames en Here. Goeie môre almal.

Die Baviaans Munisipaliteit word in die komende begrotingsjaar steeds die taak gestel om volhoubare en ekonomies lewensvatbare plaaslike bestuursfunksies te verrig.

Die volhoubaarheid en bekostigbaarheid van dienslewering bly hoog op die agenda ten einde die gemeenskappe van bekostigbare en goeie gehalte dienste te voorsien. Ons bevind onself in 'n posisie waar ons voortdurend ons strategieë moet aanpas om in te pas by heersende ekonomiese toestande aangesien ons nie die munisipaliteit van die wêreld ekonomie kan isoleer nie.

Volgens die Nasionale tesourie het die BBP 'n afwaartse trend getoon vanaf 2012 na 2013 (2.5% in 2012 to 1.8% in 2013), maar die vooruitskatting is dat daar weer 'n geprojekteerde groei in die BBP sal wees van 2.7% vir 2014.

Die gemiddelde verbruikersinflasie vir die afgelope jaar het 5.7% beloop en inflasie vooruitskattings vir die komende boekjare word geskat op 6.2%; 5.9% en 5.5%

Met die voorafgaande syfers in ag genome word daar in die 2014/2015 begroting siklus 'n steeds groter klem gelê op waarde vir geld in al ons spandering, die aanmoediging van besparings en ontginning van alle inkomste bronne ten einde die ekonomiese vooruitgang van die munisipaliteit te verseker.

Dit word verwag dat munisipale inkomstes en kontant vloei onder groot druk sal verkeer gedurende 2014/15 en daar word verwag dat alle munisipaliteite 'n gereserveerde benadering sal toon wanneer inkomstes geprojekteer word vir 2014/15.

Die Baviaans Munisipaliteit moet teen die agtergrond van 'n baie moeilike finansiële jaar sy begroting laat klop. Die addisionele toekenning wat deur die Nasionale Fiskus vir die toegevoegde DMA gebied aan die Baviaans Munisipaliteit beskikbaar gestel is, skiet nog steeds ver te kort en die Munisipaliteit is dus aangewese op besparings en kritiese besnoeiings om sy inkomste en uitgawes te maak klop!

Die begroting wat ek hier ter tafel lê, is opgestel in terme van die bepalings van die Munisipale Finansiële Bestuurswet (Wet 56 van 2003) en voldoen aan die algemeen aanvaarde rekeningkundige praktyk soos van toepassing op plaaslike bestuur.

Die begroting is opgestel binne die riglyne van Makro Ekonomiese groei en spreek ook van die Nasionale Beleidsraamwerk en Provinsiale prioriteite aan wat onder andere die volgende insluit:

- Toenemende kanalisering van fondse om infrastruktuur te ontwikkel, armoede te verlig en werkskepping te versnel.
- Deelname aan die uitgebreide openbare werke programme en arbeid intensiewe projekte.
- Bou van kapasiteit vir langtermyn groei deur middel van investering in infrastruktuur.
- Handhawing van volhoubare skuldvlakke deur middel van debiteure bestuur en maksimering van bronne van inkomste.
- Fokus op kern dienslewering aktiwiteite van plaaslike bestuur.
- Die bou van 'n effektiewe, ontwikkelende munisipaliteit deur toename in vlakke van dienslewering deur seker te maak dat bestuur stelsels, beleide, aankope sisteme verbeter word en vaardige personeel in kritiese dienslewings areas aangestel word

Die volgende onderliggende faktore is ook in aanmerking geneem met die opstel van die 2014/2015 begroting:

- Die huidige sosio-ekonomiese en maatskaplike omstandighede van ons gemeenskappe en veral die hoë werkloosheidsyfer in die munisipale gebied.
- Eksterne faktore wat 'n direkte invloed op die begroting het soos die voorgestelde Eskom prysverhoging van 7%, verbruikersinflasie, die loonooreenkoms wat met georganiseerde arbeid ooreengekom is asook ander faktore wat die koste van dienslewering kan beïnvloed.

FOKUS VAN DIE 2014/2015 BEGROTING

- In die 2014/2015 begroting word klem gelê op kern dienslewering verpligtinge wat grondwetlik aan die munisipaliteit opgedra is.
- Die instandhouding van bestaande infrastruktuur geniet weereens voorkeur en daar word fokus geplaas op voorkomende en geskeduleerde onderhoud wat deur behoorlike beplanning voorafgegaan is.
- Verskaffing van basiese dienste, die verbetering van die gehalte van behuising en infrastruktuur asook ekonomies volhoubare dienslewering.

KAPITAALBEGROTING

Die Kapitaalebegroting is 'n uitvloeisel van die GOP en bevat inligting verkry vanaf die onderskeie gemeenskappe deur middel van openbare vergaderinge en wykskomitee prosesse. Die kapitaalebegroting vir die 2014/2015 boekjaar beloop R 33.85 Miljoen met die hoof fokus op die volgende:

Waterskaffing Willowmore	R2.1 Miljoen
Waterskaffing Steytleville	R19.9 Miljoen

Behuising "Down" area	R4.7 Miljoen
Paaie Willowmore	R1.3 Miljoen
Paaie Steytlerville	R1.3 Miljoen
Vullis verwydering infrastruktuur	R1.8 miljoen
Sportvelde	R439 Duisend
Rietbron Hoë Mas lig	R263 Duisend
Elektrisiteit	R789 Duisend
Riool Rietbron	R860 Duisend
Meubels & toerusting	R148 Duisend

Kapitaalprojekte word hoofsaaklik deur middel van toekennings en skenkings ten bedrae van R33.704 Miljoen en interne fondse ten bedrae van R148 Duisend befonds.

BEDRYFSBEGROTING

Die bedryfsbegroting vir die 2014/2015 boekjaar beloop R71.625 Miljoen wat 'n verhoging van 4.73% op die 2013/2014 gewysigde begroting meebring. Die onderhoudsbegroting vir die komende begrotingsjaar beloop R 1.199 Miljoen wat 1.67% van die totale bedryfsuitgawes verteenwoordig.

Daar word voorlopig vir 'n algemene salarisaanpassing van 6.79% begroot aangesien daar 'n ooreenkoms met georganiseerde arbeid gesluit is vir die volgende 3 jaar.

Die totale salaris begroting, inklusief van die vergoeding van openbare ampsdraers, vir die komende boekjaar beloop R23.860 Miljoen wat 33.3% van die totale bedryfsbegroting verteenwoordig.

Die hoof bronne van inkomste sien soos volg daarna uit:

Verkoop van Elektrisiteit	R11.091 Miljoen
Eiendomsbelasting	R4.756 Miljoen
Verkoop van Water	R3.828 Miljoen
Rioolgelde	R2.248 Miljoen
Vullisverwyderingsgelde	R2.768 Miljoen
Subsidies en Toekennings	R25.450 Miljoen

DEERNISHULP

Daar word in die bedryfsbegroting voorsien vir deernis hulp aand kwalifiserende huishoudings wat 50 eenhede Elektrisiteit, 6 Kiloliter water asook subsidie vir riolering en vullisverwydering en eiendomsbelasting insluit. Die deernis beleid maak voorsiening dat alle huishoudings waarvan die inkomste minder is as 2 maal die regerings se ouderdoms-pensioen per maand vir subsidie kwalifiseer.

Daar word begroot vir deernis hulp ten bedrae van R 5.285 Miljoen vir die 2014/2015 boekjaar.

Daar word ook 'n bedrag van R31 860 opsy gesit vir die herstel van waterlekkasies in deernis huishoudings.

TARIEWE

Dit is noodsaaklik om die finansiële volhoubaarheid en lewensvatbaarheid van die Raad te verseker en daar is dus met die bepaling van die tariewe, ook van hierdie beginsels gebruik gemaak. Dit word as doelwit gestel om te verseker dat die handels- en ekonomiese dienste van die Raad, elk onafhanklik en volhoubaar bedryf kan word.

Ek vind dit noodsaaklik om aan u voor te hou dat die tariewe wat tans gehef word nie voldoende is om die lewensvatbaarheid van die dienste en die munisipaliteit te verseker nie, en daar in die komende begrotingsjare daadwerlik aandag geskenk sal moet word aan die instelling van tariewe wat die werklike koste van dienslewering verteenwoordig.

Die gemiddelde persentasie tariefverhogings vir die hoof bronne van inkomste uit verbruikers-dienste is soos volg:

Eiendomsbelasting	- 10%
Riool	- 15%
Vullisverwydering	- 15%
Water	- 10%
Elektrisiteit	- 10%

SDBIP (DIENSLEWERING EN BEGROTING IMPLEMENTERINGSPLAN)

Die konsep hoëvlak SDBIP word hierby aangeheg en is 'n aanduiding van die diensleweringsteikens wat vir die 2014/2015 boekjaar gestel word, klem word gelê op die handhawing en verbetering van diensleweringvlakke en ook uitbreiding van dienslewering aan al ons gemeenskappe.

TEN SLOTTE

Die meegaande voorgestelde begroting wat ek hier ter tafel lê sal nou aan verdere openbare deelname prosesse onderworpe word en die insette van alle rolspelers word versoek en waar moontlik sal dit in ag geneem word met die opstel van die finale begroting.

EK DANK U

**E. LOOCK
BURGEMEESTER**

MAYORAL SPEECH

Councillors, municipal manager, head of departments, guests, ladies and gentlemen, good morning to all.

The Baviaans Municipality is again in the 2014/2015 budget year set the task to provide sustainable and economically viable local governance to our communities. The provision of affordable and sustainable, quality services to all our communities remain high on the agenda. We find ourselves in a position where we have to continuously adapt our strategies to suit prevailing economic circumstances as we cannot isolate ourselves from the global economy.

According to the National treasury the GDP has steadily declined, from 2.5% in 2012 to 1.8% in 2013, but it is however projected to increase to 2.7% in 2014.

The average inflation rate for 2013 was 5.9% and its projections are that, for the MTREF period it will be at 6.2%, 5.9% and 5.5%.

It is with the aforementioned figures in mind that we still place strong emphasis on value for money in all our procurement processes, and that we continue to encourage savings and strive to maximize all possible revenue sources for the 2014/2015 financial year in our strive to secure the economic progression of the municipality.

It is expected that municipal revenue and cash flows will remain under pressure in 2014/15 and municipalities are advised to adopt a conservative approach when projecting their revenue and cash receipts for 2014/15.

The Baviaans Municipality must, against the background of a very difficult financial year, balance its books. The additional allocation through the equitable share that was made available for the administration of the added DMA area still remains far too little for the proper administration and service delivery in the area, and the municipality therefore needs to rely on savings and critical cut-backs to ensure a balanced budget.

The budget I am tabling here today was prepared in accordance with the prescripts of the Municipal Finance Management Act, (Act 56 of 2003) and complies with Generally Recognized Accounting Practice as applicable to Local Government.

The budget was compiled, taking into account the Macro-economic growth parameters and also addresses the following National Policy frameworks and Provincial priorities including the following:

- Incremental channeling of funds towards infrastructure development, poverty alleviation and job creation.
- Participation in expanded public works programs and labour intensive projects.

- Building of capacity for long term growth through investment in infrastructure
- Maintaining of debt levels through debtor management as well as maximizing sources of revenue.
- Focus on core service delivery activities of local government
- The building of an efficient developmental municipality through increasing the levels of delivery by ensuring improvements to policy formulation, procurement, management systems, developing mechanisms for sharing skilled personnel in critical delivery areas

The following underlying factors were also taken into consideration with the compilation of the 2014/2015 draft budget:

- The current socio economic circumstances of our communities and especially the high rate of unemployment
- External factors having a direct impact on the budget such as the Eskom tariff increase of 7%, consumer inflation, the wage agreement concluded with organized labour as well as other cost factors influencing service delivery.

FOCUS OF THE 2014/2015 BUDGET

- With the 2014/2015 budget, emphasis is placed on the core service delivery obligations assigned to the municipality in the constitution.
- Maintenance of existing infrastructure enjoys preference once again and we are focusing on preventative and scheduled maintenance preceded by proper planning processes.
- Provision of basic services, improvement of the quality of housing, infrastructure as well as sustainable service delivery.

CAPITAL BUDGET

The capital budget flows from the IDP process and contains information obtained from relevant stakeholders and communities through a public participation process as well as ward committee processes where applicable. The capital budget for the 2014/2015 financial year amounts to R37.425 Million with the main focus on the following:

Provision of water: Willowmore	R2.192 Million
Provision of water: Steytlerville	R19.920 Million
Down Housing	R4.745 Million
Streets Willowmore	R1.315 Million
Streets Steytlerville	R1.315 Million
Solid Waste disposal	R1.862 Million
Sport Fields	R438 Thousand
Rietbron High Mast light	R263 Thousand
Electricity	R789 Thousand

Waste Water Treatment works Rietbron	R859 Thousand
Furniture & Equipment	R148 Thousand

Capital projects for the 2014/2015 financial year are funded from grants receivable from the National and Provincial Government amounting to R33.704 Million and own internal revenue of R148 Thousand.

OPERATING BUDGET

The operating budget for the 2014/2015 financial year amounts to R71.625 Million which represents an increase of 4.73% over the adjustment budget for the 2013/2014 financial year. The maintenance budget for the coming financial year amounts to R 1.199 Million which represents 1.67% of the total operating expenditure.

A provisional 6.79% across the board general salary increase is budgeted as the salary negotiations have been met with organized labour for the next three years.

The total salary expenditure amounts to R23.860 Million and represents 33.3% of the total budgeted expenditure. This amount also includes the remuneration applicable to public office bearers.

The major sources of revenue can be summarized as follows:

Sale of Electricity	R11.091 Million
Assessment Rates	R4.756 Million
Sale of Water	R3.828 Million
Sewer fees	R2.248 Million
Refuse fees	R2.768 Million
Grants and Subsidies	R25.450 Million

INDIGENT SUBSIDIES

Provision is made in the operating budget for the subsidizing of the indigent households. The subsidy includes 6000 liters of water, 50 units of electricity as well as a 100% subsidy on the refuse, 100% on assessment rates as well as the sewer tariff applicable to a household. The indigent policy provides for assistance to be given to households with a monthly income of less than twice the government pension.

The total budget for Indigent subsidies amounts to R 5.285 Million for the 2014/2015 financial year.

Provision is also made for the repair of water leakages at indigent households in the amount of R31 860 for the 2014/2015 financial year.

TARIFFS

It is of essence that the financial viability and sustainability of the municipality is secured and therefore the principle of economic viability and sustainability was applied in the tariff determination for the 2014/2015 financial year. The aim of the tariff determinations are to ensure that all services can be run as a going concern on an independent and sustainable manner.

I find it necessary to point out that the current tariffs are not sufficient to ensure the sustainability of services and we would need to emphasize the implementation of cost reflective tariffs, essential for the economic viability of the municipality in the concurrent financial years.

The proposed average increase in the main tariff categories for the 2014/2015 financial year is as follows:

Assessment rates	- 10%
Sewerage	- 15%
Refuse removal	- 15%
Water	- 10%
Electricity	- 10%

SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)

The top level service delivery and budget implementation plan is attached herewith and is an indication of service delivery targets that is set for the 2014/2015 financial year. Emphasis is placed on sustaining and improving service delivery levels and extending services to all our communities.

IN CONCLUSION

The budget submitted here today will be taken through a process of public participation to obtain input from all role players. Input obtained will be considered and where possible incorporated into the final budget.

I THANK U

**E LOOCK
MAYOR**

CHAPTER 2

COUNCIL RESOLUTION

1. That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the Draft Annual budget of the Baviaans Municipality for the financial year 2014/15; and indicative allocations for the two projected outer years 2015/16 and 2016/17; and the multi-year and single year capital appropriations are approved as set-out in the following tables:
 - 1.1. Budgeted Financial Performance (revenue and expenditure by standard classification);
 - 1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote);
 - 1.3. Budgeted Financial Performance (revenue by source and expenditure by type); and
 - 1.4. Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source.
2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set-out in the following tables:
 - 2.1. Budgeted Financial Position;
 - 2.2 Budgeted Cash Flows;
 - 2.3 Cash backed reserves and accumulated surplus reconciliation;
 - 2.4 Asset management; and
 - 2.5 Basic service delivery measurement.
3. That in terms of section 24(2)(c)(i) and (ii) of the Municipal Finance Management Act 56 of 2003 and sections 74 and 75A of the Local Government: Municipal Systems Act 32 of 2000 as amended, the tariffs for the supply of water, electricity, waste services, sanitation services and property rates as set out in annexure A, that were used to prepare the estimates of revenue by source, are approved with effect from 1 July 2014.
4. That in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) the tariffs for other services, as set out in Annexure A, that were used in compiling the draft budget, are approved with effect from 1 July 2014
5. That in terms of section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.
6. That free basic services be provided to all registered indigent consumers **only** as follows:
 - The first 50 units of electricity free of charge
 - The first 6 kiloliters of water free of charge
 - Refuse removal - full subsidy of single residential monthly levy and town cleaning levy
 - Sewerage – full subsidy of single residential monthly usage and basic service charges
 - Property rates 100% subsidy

7. That interest be charged on all debtors accounts outstanding for a period of more than 30 days at the prevailing prime interest rate plus 2% charged by the Municipality's Banker.
8. That in terms of the provisions of **Section 75A** of the Municipal Systems Act, 32 of 2000, the notice of the tariff amendments be displayed on notice boards at all municipal offices, libraries, and be advertised in Die Burger and The Herald newspapers.
9. That in terms of the provisions of the Municipal Property Rates Act, (Act 6 of 2004) the remissions be granted to property owners in terms of the provisions of the municipal rates policy subject to the conditions contained in said policy
10. That the amount due in respect of annual assessment rates for the 2014/2015 be due and payable on or before 30 September 2014.
11. That the amount due in respect of monthly Assessment rates and other service, basic and consumption charges, fees and penalties be due and payable on or before the following dates: 15 July 2014, 15 August 2014, 15 September 2014, 15 October 2014, 14 November 2014, 15 December 2014, 15 January 2015, 13 February 2015, 13 March 2015, 15 April 2015, 15 May 2015, 15 June 2015.
12. That in terms of section 5 of the Municipal Property Rates Act, 6 of 2004, the amendments to the rates policy as indicated are approved with effect 1 July 2014
13. That in terms of section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the draft IDP for 2014/15 – 2018/19 as contained in **Annexure B** to the report be approved
14. That the Municipal Manager and Chief Financial Officer arrange a meeting with Provincial Treasury to discuss the budget which is currently reflecting as an unfunded budget and related challenges thereof.

CHAPTER 3

EXECUTIVE SUMMARY

PREFACE

Baviaans Municipality is a category B Municipality and together with 9 other B municipalities form the Cacadu District Municipal area.

Baviaans Municipality covers an area of 7727.01 square kilometers with three urban nodes, namely Willowmore and Steytlerville and Rietbron. Willowmore is the nodal point of the municipality as determined in terms of the Section 12 notice published in terms of the provisions of the municipal structures Act and also serves as administrative hub for the municipality, the district offices of Provincial as well as National Government Departments.

The area is scarcely populated with between 1 and 100 people per km². The Local municipality is situated between 23 and 25 degree longitude and 33 and 34 degree of Southern Latitude and is approximately 1500 meters above sea level.

The well known Baviaanskloof Nature Reserve is situated in the southern portion of the jurisdictional area and also covers approximately 60% of the municipal area.

Agriculture, tourism and service industries form the basis of the area's economy.

The budget tabled here today is the MTREF (Medium Term Revenue and Expenditure Framework) for the 2014/2015, 2015/2016 and 2016/2017 financial years as legislatively prescribed.

CAPITAL BUDGET

The drafting of the IDP runs concurrent with the 2014/2015 budget process in order to update the Medium Term Expenditure Framework (MTEF). The IDP budget link is summarized in the supporting tables attached hereto.

The Medium Term Expenditure Framework should guide the municipality with regards to its funding requirements in the medium term (3 years). Confirmed capital grant funding for the 2014/2015 financial year amounts to R37.425 Million.

Capital investment for the 2016/2017 financial year amounts to R37.273 Million and the 2016/2017 financial year amounts to R13.643 Million. A total of R50.916 Million is thus needed to finance the Medium Term Expenditure Framework. The aforementioned capital requirements are only indicative of the confirmed funding for the MTEF and do not include issues of priority where funding applications are in process and have not yet been confirmed.

From the MTEF it is clear that the council is once again relying on grants and subsidies for the funding of its capital requirements, the main source being MIG and Bulk infrastructure grants.

Main contributing factors to the capital budget for the 2014/2015 financial year are:

Provision of water	R22.113 Million
Roads and stormwater	R2.632 Million
Solid Waste	R1.862 Million
Housing	R4.746 Million
Electricity	R1.053 Million
Waste Water Treatment	R859 Thousand
Sports fields	R439 Thousand

OPERATING BUDGET

The increase in the operating budget amounts to R3.235 mil for the 2014/2015 financial year and represents an increase of 4.73% over the 2013/2014 adjustment budget. Increase in budget can be ascribed to the following:

- Increase in salary expenditure due to the 6.79% across the board increase as Nationally agreed with organized labour. This represents an increase of R1.565 Million over the amount budgeted for 2013/2014.
- An increase of 60% over adjustment budget for 2013/14 in maintenance expenditure is budgeted
- An increase of 8% in the purchase price of electricity from Eskom.
- Contributions to provisions and reserves also required in terms of the applicable GRAP standards have not been made due to financial constraints.

A summary of the operating budget is attached herewith and includes all operating expenditure necessary for operating the municipality for the 2014/2015 financial year.

The operating budget for the 2015/2016 and 2016/2017 financial years are based on a growth of 5.9% and 5.5% per annum respectively. Where other factors impacting on the budget are known, it has been calculated as such and is included in the budget figures.

EXPENDITURE

The operating expenditure budget for 2014/2015 is R71.625 Million which represents an increase of 4.73% over the adjustment budget for the 2013/2014 financial year.

Salary and related expenditure, excluding remuneration of public office bearers, amounts to R22.104 Million or 30.86% of the total expenditure.

An increase of 60% (R449 897) in maintenance expenditure is budgeted as an effort to try and increase the levels of repairs and maintenance. The acceptable norm is 6% of total expenditure.

REVENUE

The budgeted revenue (excluding capital grant revenue) for the 2014/2015 financial year amounts to R52.455 Million whilst a deficit of R19.171 mil is budgeted for the 2014/2015 financial year, not considering capital grants to be received.

The revenue budget is compiled taking into account a 95% collection rate on debtors, if for any reason this rate is not attained, expenditure would need to be cut back in order to ensure that the municipality does not operate in a deficit.

PROVISION FOR IRRECOVERABLE DEBT

No provision is made of irrecoverable debts in the 2014/2015 budget.

REVENUE PER SOURCE

An analysis of the revenue per source for the 2014/2015 financial year is reflected in the attached budget schedules and the main sources are summarized in brief as follows:

Sale of Electricity	R11.091 Million
Assessment Rates	R4.756 Million
Sale of Water	R3.828 Million
Sewer fees	R2.248 Million
Refuse fees	R2.768 Million
Grants and Subsidies	R25.450 Million

TARRIFS

It is important to ensure the financial sustainability and economic viability of the municipality and these principles were therefore applied in the determination of the tariffs for the 2014/2015 financial year. The aim of the tariff determinations are also to ensure that all services can be run independently as a going concern.

In terms of a National treasury guideline, municipalities are eluded to the fact that tariffs should be cost reflective and it should be noted that this principle would need to be applied in this and future budgets. Current tariffs are not cost reflective and serious consideration would need to be given to substantial tariff increases in the subsequent financial years.

ASSESSMENT RATES

In order to enable the municipality to fulfill its constitutional mandate with regards to the rendering of municipal services and the management of its municipal area, an across the board increase of 10% in respect of assessment rate tariffs are proposed.

The rebates on assessment rates are contained in municipal rates policy and are applicable once again to the 2014/2015 financial year to qualifying ratepayers subject to the conditions as determined by Council.

SEWERAGE

It is proposed that the sewerage tariffs be increased by 15% for both households and businesses. This is necessary to ensure that current service levels are maintained and to prevent infrastructure falling into disrepair.

ELECTRICITY

The Municipality finds itself in the unfortunate position that it has no option but to filter down the proposed Eskom increase to its consumers, the Eskom increase to the municipality amounts to 8%. It should be noted that due to much needed infrastructure cost and maintenance cost the municipality unfortunately has to increase prices with 10%.

50 units of free basic electricity are provided to indigent consumers only in the 2014/2015 financial year.

Maintenance expenditure in respect of the electricity amounts to R285 680 for the 2014/2015 financial year, representing 2.58% of annual electricity sales. The guideline from NERSA is 5% of annual electricity sales. The municipality needs to seriously consider ways to increase this percentage.

WATER

In terms of National treasury guidelines the water tariffs must be cost reflective and the provision of potable water should carry the highest priority.

In order to comply with this instruction, the water tariffs applicable to the 2014/2015 financial year is said to increase by 10%.

The tariff increase is necessary to ensure the economic viability and sustainability of the water service and to secure the quality of water provision to all communities.

REFUSE REMOVAL

It is proposed that the refuse tariff increase by 15% for the 2014/2015 financial year. The municipality must in terms of the requirements of GRAP contribute to a provision for the rehabilitation of refuse sites, this contribution has not been included in the budget for 2014/2015 figures due to financial constraints.

INDIGENT SUBSIDY

The municipality will once again in the 2014/2015 financial year strive towards sufficient subsidization of indigent households. Provision is made as follows in the operating budget for the subsidizing of the indigent:

Electricity	50 Units
Water	6 Kiloliter
Sewerage	Full subsidy of the single household tariff
Refuse removal	Full subsidy of the single household tariff
Assessment rates	100% Subsidy

Provision is made on the budget to subsidize households at a total cost of R5.284 million for the 2014/2015 financial year.

Provision is also made for the repair of water leakages at indigent households in the amount of R31 860 for the 2014/2015 financial year.

FINANCIAL VIABILITY AND SUSTAINABILITY

The Municipality must ensure the financial sustainability of its operations and ensure that it operates as a going concern. The budget currently does not support this principle and a serious effort would be necessary to ensure the reaching of these goals.

The Municipality is currently still struggling to meet all of its current and long term commitments. Current liabilities are exceeding current assets with R17.666 Million as at 30 June 2013.

SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)

A top level service delivery and budget implementation plan is included in the budget documentation. The SDBIP is indicative of service delivery targets for the 2014/2015 financial year. Emphasis is placed on the sustaining of current services and further enhancement of service delivery to all communities.

J.Z.A VUMAZONKE

MUNICIPAL MANAGER

CHAPTER 4

ANNUAL BUDGET TABLES

Operating budget (Schedules A1, A2, A3 &A4)

The operating revenue budget of Baviaans Municipality amounts to R52.455 Million for 2014/2015 financial year. This represents an increase of R5.049 Million (10.65%). The increase is mainly a result of:

- increased tariffs
- Increase in equitable share and other grants

To ensure a credible and funded budget Baviaans Municipality had to increase tariffs in general by 10% except for refuse and sewerage which had to increase with 15%. Consideration was given to the fact that Baviaans Municipality has been increasing tariffs marginally for a number of years in the past which resulted in tariffs not being cost effective. A total review of the tariff structure is in progress. The increase of 10% in all tariffs will lead Baviaans municipality in having a more sustainable budget and ensuring that we will be able to render all services.

NERSA approved a 7% tariff increase for municipalities, but the municipality applied for a 10% increase. At time of tabling this draft budget NERSA indicated that the tariff was approved.

Please refer to budget assumptions for more detail. (Chapter 9)

Baviaans Municipality's budgeted expenditure for the 2014/2015 MTREF amounts to R71.625 Million. This represents an increase of R3.234 mil (4.72%)

This increase is mainly a result of increase in:

- Salaries
- Increase in bulk purchases

A provisional 6.79% across the board general salary increase is budgeted as the salary negotiations have been met with organized labour for the next three years.

Bulk purchases increased by R757 000 which is a result of the increase in bulk electricity which amounted to 8%.

It is worth mentioning that currently there is no allocation for EPWP grant beyond the 2014/15 financial year. The municipality will receive R1 390 000 EPWP grant for 2014/15.

Capital budget (Schedule A5)

The capital budget of the municipality amounts to R32.852 Million. This indicates a decrease of R11.035 Million (25%) which is mainly a result of:

- Decrease in DTI funded projects (R13.247 million)
- Decrease in MIG funded projects (R2.044 million)
- Increase in RBIG funded projects (R7.018 million)
- Increase in Housing funded projects (R1.644 million)
- Decrease in roll over projects (R4.550 million)

The main projects that are funded in the capital budget are:

- Streets & Stormwater Willowmore – R1 500 000
- Streets & Stormwater Steytlerville – R1 500 000
- Steytlerville Solid waste disposal site – R2 123 100
- Rietbron High Mast Light – R300 000
- Electricity – R900 000
- Waste water treatment works Rietbron – R980 000
- Willowmore water supply Wanhoop – R2 500 000
- Upgrading of Sportsfields – R500 000
- Down housing –R4 745 982
- Steytlerville water Erasmuskloof – R22 376 400

Amounts shown are total project values for 2014/15 including VAT. The budget is based on a total amount of R33.852 mil excl VAT.

These projects are funded by the Municipal Infrastructure Grant, Regional bulk infrastructure grant, Department of Human Settlement grant and a grant from DTI (Department of Trade and Industry).

Budgeted Financial position (Schedule A6)

Current assets are assets that can be converted in cash within 12 months and mainly consist of cash in the bank, investments and debtors.

It is anticipated that no additional contribution to provision for bad debt is required as the budget is based on 95% collection rate and the total accumulated provision already in the general ledger is sufficient.

Non-current Assets are assets that has a lifespan of longer than 12 months and mainly consist of fixed assets e.g. infrastructure and moveable assets.

The process of unbundling of assets has been completed and depreciation charges could be calculated on baseline information available from the previous financial year.

Non-current provisions consist of provision for rehabilitation of landfill sites to the value of R978 000 and post retirement benefits to the value of R3.1 million

Current provisions consist of provision for bonuses to the value of R617 thousand

Cash Flow (Schedule A7)

It is anticipated that the cash balance will end on a negative R1.694 million at the end of the financial year.

Cash out flows with regards to Capital additions will amount to R33.852 Million, whilst payments to suppliers will amount to R54.896 million.

Payments from debtors for services rendered will amount to R25.748 million. As can be seen from the cash flow, the municipality is heavily reliant on grant funding. Cash from grant funding will amount to R62.875 Million for 2014/15 financial year.

Cash receipts are based on 95% collection rate.

Asset management (table A9)

Capital expenditure is anticipated to decrease with R11.035 Million in 2014/15 financial year. This indicates an increase of 25%. The decrease in capital acquisition is due to a decrease in DTI funds, decrease in MIG and decrease in roll over projects.

An amount of R1 199 397 has been allocated to repairs and maintenance. Repairs and maintenance will be spent according to the following categories of assets:

- Infrastructure – Road & transport - R165 thousand
- Infrastructure – Electricity - R178 thousand
- Infrastructure – Water - R96 thousand
- Infrastructure – Sanitation - R90 thousand
- Infrastructure – Other - RNil
- Community & other assets - R35 thousand
- Other assets - R635 thousand

CHAPTER 5

OVERVIEW OF THE ANNUAL BUDGET PROCESS

The entire budget process is prescribed by the Municipal Finance Management Act.

Section 21(1) (b) of the MFMA requires the mayor to table not later than 10 months before the start of the budget year a time schedule outlining the key deadlines and processes for the preparation, tabling and approval of the Annual Budget, the review of the IDP and budget related policies and any consultation process which would be part of the process.

The time schedule was tabled to the Council on September 2013.

The consultation process involves presenting and eliciting comments from the public by Ward and by placing an advert in the local press requesting budget input.

The following stakeholders are identified:

- 1 community
- 2 senior management
- 3 the work force
- 4 trade unions
- 5 rate payers association/agricultural forums
- 6 general public and interested parties
- 7 district municipality
- 8 national and provincial sector departments

Prescribed forms have been developed for both operating and capital inputs.

A Draft Budget is prepared, based on budget assumption where after the eagerly awaited Division of Revenue is received during February and published the grant and subsidy allocation in terms of which budget parameters are set or adjusted. Information from other sources, District Councils and Provincial Authorities are confirmed. Any surplus capacity is consumed.

During this time the IDP process has started with steering committee meetings as well as public consultation to primary confirm and re-affirm priorities as well as to disclose any new development. Critical to this process is capital project funding in terms of MIG. The IDP and Budget, as policy documents are reflected against each for purpose of IDP preparation and budget finalization.

The draft budget is then tabled to Council and then council authorizes that the budget is made public for comment. Once this period closes the comments received are once again considered and adjustments are brought about to produce a final budget for adoption by Council.

Political oversight of the process

The schedule of key deadlines was submitted to management meeting to monitor the progress of the process by officials against the schedule tabled by the Mayor. The Mayor was regularly informed on the progress.

Consultations & advertisements

Advertisements will be placed in the local newspapers circulating in the area of jurisdiction and district informing the community of the draft budget, indicating where they can view a copy and how to lodge comments.

A formal process of consultation will be conducted after the draft budget & IDP has been approved by Council.

This will be done by the following methods:

- The draft budget will be made public by making it available at Baviaans Municipality's offices and on the website
- Notices will be published in local newspapers in the area inviting members of the public to submit representations on the budget.
- Community meetings in all wards

Community hearings will be conducted at all areas.

Stakeholders

The following stakeholders will be consulted:

- National Treasury
- Provincial Treasury
- Provincial sector departments
- District municipality
- Providers of bulk resources for water & electricity
- Community

CHAPTER 6

ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

AMENDMENT AND ADJUSTMENT TO THE 2013/2014 IDP

The review process focussed on:

- ❖ Improving the **strategic nature** of the document, thereby ensuring effective use of available data, careful consideration of available resources, as well as exploring locally appropriate solutions to complex development issues.
- ❖ Increasing the usefulness of the document during **implementation** and monitoring.

The process was influenced by:

- ❖ Project progress information as provided by Heads of Departments
- ❖ An extensive data search to update the analysis chapter.
- ❖ Inputs from community based planning initiatives

The alignment of the IDP with the budget is illustrated in schedules SA4, SA5, SA6. The schedules are attached.

These allocations are to link up with the Service Delivery and Budget Implementation plan.

A Service Delivery and Budget Implementation Plan has been developed and is tabled with the budget to Council. The final SDBIP needs to be approved within 28 days after the adoption of the budget. KPA's and KPI's have been developed and strategic alignment between IDP, Budget and SDBIP is ascertain.

CHAPTER 7

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The SDBIP is tabled as separate document together with the budget.

CHAPTER 8

BUDGET RELATED POLICIES

The prioritization of service delivery and the management of council functions is the key to the budget. Baviaans municipality's budget process is guided and governed by legislation regulations and budget related policies.

Baviaans Municipality will embark on a process of reviewing all financial and budget related policies during 2014/15 financial year.

These policies need to be enacted into by-laws thereby enabling council to undertake its revenue collection effort to court and further securing income generation.

Tariff Policy

The Municipal Systems Act requires a municipality to have a tariff policy. One of the challenges in setting tariffs is ensuring affordable tariffs whilst maintaining financial stability.

The tariff policy tries to address this issue and creates a foundation for the principles that address social, economic and financial imperatives that the process of tariff setting should take into account.

Changes proposed: The policy needs to be updated with the latest property rates tariffs and rebates.

Rates policy

Baviaans Municipality has adopted a rates policy which is line with legislative requirements. The policy became effective 01 July 2009.

The policy provides that properties be rated based on their market value. The process of compiling a new valuation roll has started and the draft valuation rolls are currently open for public comment. The new valuation rolls will be implemented with effect 1 July 2014.

Changes proposed: An amended policy is being drafted and will submitted to Council for consideration.

Indigent Policy

This policy was reviewed during the 2012/2013 financial year.

Baviaans municipality is committed to ensure that all households have access to its services. Due to the fact that Baviaan Municipality has a high level of unemployment the municipality decided to adopt an indigent policy. This policy will ensure that poor households have at least access to basic services.

Changes proposed: An amended policy is being drafted and will be submitted to Council for consideration

Supply Chain Management Policy

Municipalities are required in terms of section 111 of MFMA to have a supply chain management policy. Baviaans Municipality has a policy within the framework of the legislation. The policy adheres to the following principles:

- Procurement system which is fair, equitable, transparent, competitive and cost effective in terms of section 217 of the Constitution
- Best practice within supply chain management
- Uniformity in supply chain management systems between organs of state in all spheres

The policy has been reviewed during the 2012/13 financial year.

Changes proposed: The policy needs to be reviewed to include any changes to legislation. An amended policy is being drafted and will be tabled to Council for consideration

Credit control and debt management policy

The credit control policy of Baviaans Municipality was reviewed during 2012/2013. This policy provides the procedures and mechanisms for credit control and collection of debts. The primary objective is to ensure that all monies due to the municipality are collected efficiently and promptly.

Changes proposed: Changes to give effect to the new standard operating procedures adopted. An amended policy is being drafted and will be tabled to Council for consideration.

Banking and Investment policy

As custodians of public funds, the Council has an obligation to see to it that cash resources are managed as effectively as possible. Council has a responsibility to invest public funds with great care and are liable to the community in that regard.

The investment policy should be aimed at gaining the highest possible return without undue risk during those periods when funds are not needed. To bring this about, it is essential to have an effective cash flow management program.

Changes proposed: Changes to include processes for masterfile amendments to suppliers banking details. An amended policy is being drafted and will be tabled to Council for consideration.

Asset management policy

The Asset Management Policy provides direction for the management, accounting and control of Property, Plant & Equipment (Fixed Assets) owned or controlled by municipality.

Changes proposed: Possible Changes to useful lives. An amended policy is being drafted and will be tabled to Council for consideration

CHAPTER 9

BUDGET ASSUMPTIONS

The budget for the 2014/2015 financial year was drawn up with the following assumptions and principles taken into account:

- The budget is prepared in terms of the provisions of the Generally Recognised Accounting Practice framework to comply with the provisions of the MFMA GAMAP/GRAP implementation dates.
- Revenue figures are based on realistic estimates of revenue to be collected.
- Actual revenue collected for the current year and realistic revenue projections were taken into account in determining the revenue for the coming year.
- The principals of economic viability and sustainability is applied in all services and where possible no cross subsidization is done between services.
- National growth parameters were used as far as possible for the determination of outer year budget amounts.
- Increase in Electricity purchases are budgeted at 10% subject to NERSA approval of the application.
- A general salary increase of 6.79 % is used for the determination of the salaries of staff whilst CPI was used for increase in salaries for the Public office bearers and Senior Management
- The Municipality still relies heavily on grants and subsidies for funding of the capital requirements for the 2014/2015 financial year and does not possess the financial capacity to raise capital from own revenue sources.
- Only funded capital projects are included in the capital estimates for the 2014/2015 financial year.
- Both the capital and operating budgets are informed by the IDP process done through a public participation process.

CHAPTER 10

BUDGET FUNDING

FUNDING OF OPERATING EXPENDITURE

Operating expenditure to the amount of R71.625 Million is funded through the following sources:

• Property rates	- R4.756 million
• Revenue raised through tariffs and fees and penalties	- R20 million
• Government Grants and Subsidies	- R25.450million
• Licences and permits	- R644 thousand
• Rental of facilities and equipment	- R43 thousand
• Interest earned	- R461 thousand
• Agency services	- R782 thousand
• Other revenue	- R310 thousand
Total revenue	- R52.455 million
Revenue	- R52.455 million
Total Expenditure	- R71.625 million
Net Budgeted deficit	- R19.171 million

Operating revenue raised is budgeted bearing in mind a 95% debtors payment percentage, should actual payment rates be lower, a downward adjustment of the expenditure needs to be done through a budget control process.

FUNDING OF CAPITAL EXPENDITURE

Capital expenditure for the 2014/2015 financial year amounts to R33.852 million and is funded as follows:

• Grants and subsidies received	- R33.704 million
• Own funding	- R148 thousand

FISCAL SUSTAINABILITY OF THE MUNICIPALITY

The budget is compiled with the assumption of a 95% debtors payment rate, the current debtors payment rate is approximately 93%.

Budget control is exercised in order to ensure that operating expenditure does not exceed actual operating revenue received. The current revenue levels are sufficient to ensure the sustainable rendering of services and the execution of the constitutional mandate in the short and medium term. The municipality is currently struggling to service all of its current commitments and continue as a going concern.

The credit control policy will be strictly enforced in the 2014/2015 financial year to ensure that all monies due to the municipality is collected in further contribution to the sustainable rendering of services. Incentives are available to consumers/ratepayers in arrears should accounts be settled or arrangements for the settlement of long outstanding debt be concluded.

FINANCIAL CHALLENGES AND CONSTRAINTS

Baviaans Municipality faces the following financial challenges:

- 1) Achieving financial stability in the medium term and long term
- 2) Dependence on grant funding
- 3) Acceptable level of tariff increases – trying to balance financial sustainability and affordability
- 4) Managing cost
- 5) Exploring alternative revenue sources
- 6) Poor/slow indigent registration

In order to address the first challenge, the municipality had approach Provincial Treasury for assistance. Provincial Treasury assisted with drafting a recovery plan which is implemented and constantly monitored. All tariffs needs a review and a process of investigating tariffs and ensuring all cost associated with providing the service has been taken into account, will be conducted during 2014/15 financial year.

FINANCIAL RISKS

Financial risks include:

- Changes in inflation rate and other variables
- Unemployment trends
- Global financial instability

FUNDING COMPLIANCE IN TERMS OF SECTION 18 OF THE MFMA

In compliance with the requirements of Section 18 of the MFMA, the revenue budget was based on the following principles:

- Realistically anticipated revenue to be collected.
- Borrowed funds only for capital expenditure.
- Projected revenue for the current year is based on collection levels to date.
- Actual revenue of previous years was taken into account.
- Capital projects were only included if funding confirmation was received, either by means of the DORA allocations as promulgated or by means of commitment from funding institutions.

PARTICULARS OF PLANNED SAVINGS OVER THE MEDIUM TERM

The principle of value adding in all aspects of the administration and service rendering is applied and no expenditure is incurred unless value is added to the municipal administration or services. Care is taken in administrative and supply chain processes to ensure that real economic benefit flows to the municipality as a result of funds being spent.

The following expenditure items are closely monitored:

- Travelling and subsistence
- Telephone expenses.
- Overtime and standby allowances
- Workshops and conferences.
- Fuel and maintenance expenditure in respect of service delivery vehicles

CONTRIBUTIONS OR DONATIONS IN CASH OR IN-KIND

No donations are budgeted for the 2014/2015 financial year..

PARTICULARS OF THE MUNICIPALITY'S INVESTMENTS

None

PARTICULARS OF BANK OVERDRAFTS AND CREDIT FACILITIES

The municipality currently operates a bank overdraft to finance operational requirements in the short term, and it is envisaged that the municipality may once again be required to make use of an overdraft facility in the 2014/2015 financial year in the amount of R2 Million.

PARTICULARS OF NEW AND EXISTING BORROWINGS

Finance leases are required for the acquisition of new vehicles

PARTICULARS OF GRANTS AND SUBSIDIES RECEIVED (See Schedule SA18)

The budgeted grants to be received for the 2014/2015 financial year are as follows:

Operating Grants

Finance Management Grant	R 1 600 000
Municipal System Improvement Grant	R 934 000
EPWP	R 1 390 000
Equitable Share	R 20 481 000

PMU	R 494 900
CDM Subsidies	R 250 000
DSRAC – Libraries	R 300 000
TOTAL	R 25 449 900

Capital Grants

Municipal Infrastructure Grant	R 9 403 100
RBIG	R 20 000 000
DTI	R 2 376 400
Integrated National Electrification grant	R900 000
Department of Human Settlement	R4 745 982
TOTAL	R 37 425 482

PARTICULARS OF PROPERTY VALUATIONS RATES TARIFFS AND CHARGES

Property rates are levied in terms of the provisions of the Municipal Property Rates Act, 6 of 2004. The current valuation roll was implemented with effect from 1 July 2009. The current valuation roll is valid until 30 June 2014 . The process of compiling a new valuation roll has already started and the draft rolls are open for public inspection. The new valuation roll will be implemented with effect 1 July 2014.

The total valuation upon which assessment rates will be levied in terms of the draft new roll amounts to R2.365 Billion. Total revenue raised from assessment rates amount to R4.756 Million, representing an increase of 10% over the rate applicable to the 2013/2014 financial.

Categories Ratio in relation to residential property

Residential property 1:1
Agricultural property 1:0.25
Public service infrastructure property 1:0.25
Public benefit organization property 1:0.25

Proposed increase in tariffs as follows:

Water	–	10%
Electricity	–	10%
Refuse	–	15%
Assessment rates	–	10%
Sewerage fees	–	15%

CHAPTER 11

ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

No allocations will be made to any other municipality, any organ of state or any organization or bodies outside any sphere of government as referred to in section 67(1) of the Act.

The only non-cash grants that will be given are the subsidies for free basic services to the value of R5.285 million during 2014/15. Please refer to schedule SA21.

CHAPTER 12

ANNUAL BUDGET AND SDBIP – DEPARTMENTS

A top level service delivery and budget implementation plan is included in the budget documentation. The SDBIP is indicative of service delivery targets for the 2014/15 financial year. Emphasis is placed on the sustaining of current services and further enhancement if service delivery to all communities.

CHAPTER 13

CAPITAL EXPENDITURE DETAILS

Total capital expenditure for 2014/2015 will amount to R33.852 million. These acquisitions will be funded as follows:

- R33.704 – funded by government grant
- R148 000 – funded by own revenue

Please refer to Schedules:

- SA34a – Capital expenditure on new assets per class
- SA34b – Capital expenditure on the renewal of existing assets
- SA34c – Repairs and maintenance schedule by class of asset
- SA34d - Consolidated depreciation per asset class
- SA36 – Detailed capital budget
- SA37 – projects delayed from previous year

CHAPTER 14

CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

There are no contracts with future budgetary implications

Please refer to Schedule SA33

CHAPTER 15

LEGISLATIVE COMPLIANCE

The Municipal Finance Management Act brought about uniformity, accountability and control measures to local government in terms of financial reporting and budgeting. The Act required a high level of transformation financial disciplines and planning.

New budget regulations were published in Gazette nr. 32141 on 17 April 2009. The object of these regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process. The 2014/2015 budgets for all municipalities needs to comply with these regulations.

Challenges experienced:

Although the financial system has the capabilities of generating the budget schedules, problems were experienced with regards to the accuracy of the information generated. Not all staff in the BTO has been trained on the reporting module of the financial system.

The MFMA regulates monthly and quarterly reports to be submitted to National Treasury. A significant improvement was noted during the 2013/14 financial year with regards to the submission of S71 reports.

Achievements:

The municipality received assistance from National Treasury within the MFIP programme. A National Treasury Advisor has been allocated to the municipality to assist the municipality and address key issues identified and stipulated in an activity plan. The advisor assisted greatly in ensuring compliance with regards to reporting.

CHAPTER 16

BUDGET – DETAILS PER DEPARTMENT

Please refer to schedule SA2 for details

ANNEXURES

Annexure A – Tariff listing
Annexure B – Budget Schedules
Annexure C – Personnel Budget
Annexure D – Operational budget – Main Votes
Annexure E - Summary Line items

ANNEXURE A
TARIFF LISTING

EC107 Baviaans - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	2,955	1 918	3 089	3 737	3 737	3 737	3 737	4 756	5 232	5 755
Service charges	7 724	13 244	15 733	18 146	17 983	17 983	17 983	20 000	22 000	24 200
Investment revenue	325	102	112	80	80	80	80	88	97	106
Transfers recognised - operational	15 965	18 804	29 574	23 330	23 552	23 552	23 552	25 450	27 223	28 093
Other own revenue	7 463	5 118	3 667	7 205	2 054	2 054	2 054	2 161	2 342	2 539
Total Revenue (excluding capital transfers and contributions)	34 433	39 186	52 175	52 498	47 406	47 406	47 406	52 455	56 893	60 693
Employee costs	14 486	18 318	18 587	19 732	20 539	20 539	20 539	22 105	23 519	25 023
Remuneration of councillors	1 042	1 383	1 507	1 692	1 692	1 692	1 692	1 755	1 859	1 961
Depreciation & asset impairment	-	14 842	15 516	8 000	15 600	15 600	15 600	15 600	15 600	15 600
Finance charges	525	763	1 122	195	1 063	1 063	1 063	1 129	1 196	1 261
Materials and bulk purchases	8 278	6 658	7 942	9 396	9 396	9 396	9 396	10 153	10 752	11 344
Transfers and grants	-	3 572	5 629	5 718	5 739	5 739	5 739	5 285	5 813	6 395
Other expenditure	15 362	22 915	15 928	14 792	14 361	14 361	14 361	15 598	14 943	15 731
Total Expenditure	39 693	68 452	66 233	59 526	68 391	68 391	68 391	71 625	73 682	77 315
Surplus/(Deficit)	(5 260)	(29 266)	(14 058)	(7 028)	(20 985)	(20 985)	(20 985)	(19 171)	(16 790)	(16 621)
Transfers recognised - capital	10 375	15 886	16 742	39 429	42 414	42 414	42 414	37 425	37 273	13 643
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 115	(13 380)	2 685	32 400	21 429	21 429	21 429	18 255	20 483	(2 978)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 115	(13 380)	2 685	32 400	21 429	21 429	21 429	18 255	20 483	(2 978)
Capital expenditure & funds sources										
Capital expenditure	11 843	14 988	21 254	37 029	44 887	44 887	44 887	33 852	32 852	12 125
Transfers recognised - capital	11 178	14 723	20 171	36 889	39 804	39 804	39 804	33 704	32 695	11 968
Public contributions & donations	-	-	63	-	-	-	-	-	-	-
Borrowing	507	-	733	-	-	-	-	-	-	-
Internally generated funds	158	265	286	140	5 083	5 083	5 083	148	157	157
Total sources of capital funds	11 843	14 988	21 254	37 029	44 887	44 887	44 887	33 852	32 852	12 125
Financial position										
Total current assets	6 127	1 216	2 576	9 514	4 725	4 725	4 725	3 715	3 913	3 813
Total non current assets	38 216	216 881	222 618	77 300	251 858	251 858	251 858	270 110	287 363	283 888
Total current liabilities	14 514	16 712	20 242	8 745	20 299	20 299	20 299	18 194	16 112	16 465
Total non current liabilities	1 163	4 077	4 960	4 125	5 785	5 785	5 785	6 878	5 928	4 978
Community wealth/Equity	28 567	197 308	199 992	73 944	230 500	230 500	230 500	248 754	269 237	266 259
Cash flows										
Net cash from (used) operating	4 468	15 951	21 262	39 085	40 595	40 595	40 595	33 059	35 208	11 659
Net cash from (used) investing	(4 554)	(14 988)	(21 254)	(37 029)	(44 887)	(44 887)	(44 887)	(33 852)	(32 852)	(12 125)
Net cash from (used) financing	(397)	(530)	174	(740)	(1 121)	(1 121)	(1 121)	(1 200)	(1 200)	(1 200)
Cash/cash equivalents at the year end	(316)	117	299	1 846	(5 114)	(5 114)	(5 114)	(1 694)	(538)	(2 204)
Cash backing/surplus reconciliation										
Cash and investments available	(284)	117	299	1 846	(5 114)	(5 114)	(5 114)	(1 694)	(538)	(2 204)
Application of cash and investments	(57)	14 422	17 033	(211)	8 577	8 577	8 577	11 281	10 123	8 864
Balance - surplus (shortfall)	(226)	(14 305)	(16 734)	2 057	(13 691)	(13 691)	(13 691)	(12 975)	(10 662)	(11 068)
Asset management										
Asset register summary (WDV)	38 216	216 881	222 508	77 300	236 547	236 547	270 110	270 110	287 363	283 888
Depreciation & asset impairment	-	14 842	15 516	8 000	15 600	15 600	15 600	15 600	15 600	15 600
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	2 748	5 322	3 083	1 077	750	750	1 199	1 199	1 270	1 340
Free services										
Cost of Free Basic Services provided	-	-	-	5 430	5 430	5 430	4 664	4 664	5 130	5 643
Revenue cost of free services provided	-	-	-	14 139	14 139	14 139	15 929	15 929	17 522	19 274
Households below minimum service level										
Water	0	0	0	0	0	0	0	0	0	0
Sanitation/sewerage	1	1	0	0	0	0	0	0	0	0
Energy	1	1	1	1	1	1	1	1	1	1
Refuse	2	2	1	1	1	1	1	1	1	1

EC107 Baviaans - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Governance and administration		24,105	22,285	16,398	16,590	13,554	13,554	14,795	16,386	17,364
Executive and council		-	-	732	1,348	1,348	1,348	1,403	1,466	1,532
Budget and treasury office		23,869	22,214	15,415	15,091	12,115	12,115	13,267	14,807	15,711
Corporate services		236	71	251	151	91	91	105	113	121
Community and public safety		1,249	649	1,396	1,409	4,709	4,709	9,084	4,378	4,525
Community and social services		993	399	1,146	430	512	512	3,588	4,103	4,223
Sport and recreation		-	-	-	500	845	845	500	-	-
Public safety		-	250	250	479	250	250	250	275	303
Housing		-	-	-	-	3,102	3,102	4,746	-	-
Health		257	-	-	-	-	-	-	-	-
Economic and environmental services		11,314	9,456	11,839	9,943	8,225	8,225	6,389	4,068	4,207
Planning and development		68	-	-	-	-	-	23	25	28
Road transport		11,246	9,456	11,839	9,943	8,225	8,225	6,366	4,043	4,179
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7,744	22,521	39,196	63,864	63,199	63,199	59,527	69,240	48,138
Electricity		2,820	8,235	12,345	14,047	13,980	13,980	14,459	15,705	20,997
Water		2,586	4,701	16,552	40,001	39,147	39,147	32,030	34,863	11,585
Waste water management		2,337	9,585	8,199	4,831	5,001	5,001	5,909	9,038	9,549
Waste management		-	-	2,100	4,986	5,071	5,071	7,128	5,633	6,007
Other	4	395	161	89	120	133	133	85	94	103
Total Revenue - Standard	2	44,807	55,071	68,917	91,926	89,820	89,820	89,880	94,165	74,336
Expenditure - Standard										
Governance and administration		14,539	40,135	39,412	22,619	33,381	33,381	34,235	35,651	36,834
Executive and council		1,244	3,352	3,793	3,266	3,529	3,529	3,506	3,721	3,939
Budget and treasury office		8,762	32,698	31,418	14,966	24,543	24,543	25,419	26,296	26,929
Corporate services		4,533	4,086	4,201	4,387	5,309	5,309	5,309	5,634	5,966
Community and public safety		2,633	3,147	2,831	3,317	3,466	3,466	3,809	3,768	4,004
Community and social services		2,251	3,109	2,459	2,782	2,898	2,898	3,190	3,110	3,305
Sport and recreation		-	38	-	6	-	-	6	7	7
Public safety		-	0	372	529	567	567	612	651	692
Housing		-	-	-	-	-	-	-	-	-
Health		381	-	-	-	-	-	-	-	-
Economic and environmental services		10,339	10,047	7,437	10,304	8,302	8,302	9,257	8,278	8,765
Planning and development		2,748	-	-	-	-	-	685	728	775
Road transport		7,591	10,047	7,437	10,304	8,302	8,302	8,572	7,550	7,990
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,093	14,983	15,797	22,577	22,605	22,605	23,541	25,153	26,827
Electricity		7,652	8,544	9,839	12,635	12,931	12,931	12,446	13,229	14,018
Water		2,299	2,568	3,203	4,189	4,087	4,087	4,689	5,017	5,364
Waste water management		1,142	2,119	1,507	2,263	2,580	2,580	2,890	3,114	3,355
Waste management		-	1,652	1,247	3,489	3,008	3,008	3,517	3,792	4,090
Other	4	1,089	139	756	709	636	636	784	833	884
Total Expenditure - Standard	3	39,693	68,452	66,233	59,526	68,391	68,391	71,625	73,682	77,315
Surplus/(Deficit) for the year		5,115	(13,380)	2,685	32,400	21,429	21,429	18,255	20,483	(2,978)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnote. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

EC107 Baviaans - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Executive & Council		-	-	732	1,348	1,348	1,348	1,403	1,466	1,532
Vote 2 - Corporate Services		236	318	251	151	91	91	105	113	121
Vote 3 - Budget & Treasury Office		23,869	21,841	15,415	15,091	12,115	12,115	13,287	14,807	15,711
Vote 4 - Technical Services		19,058	31,093	50,418	70,691	73,168	73,168	69,204	71,735	50,648
Vote 5 - Community Services		1,644	1,820	2,101	4,645	3,098	3,098	5,881	6,044	6,324
Vote 6 - Vote 6		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	44,807	55,071	68,917	91,926	89,820	89,820	89,880	94,165	74,336
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		1,244	2,846	3,793	3,266	3,529	3,529	3,506	3,721	3,939
Vote 2 - Corporate Services		4,533	5,245	4,201	4,387	5,309	5,309	5,309	5,634	5,966
Vote 3 - Budget & Treasury Office		8,762	33,181	31,418	14,966	24,543	24,543	25,419	26,296	26,929
Vote 4 - Technical Services		21,432	23,726	22,793	29,912	30,250	30,250	31,912	32,489	34,592
Vote 5 - Community Services		3,722	3,453	4,028	6,995	4,760	4,760	5,479	5,542	5,889
Vote 6 - Vote 6		-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	39,693	68,452	66,233	59,526	68,391	68,391	71,625	73,682	77,315
Surplus/(Deficit) for the year	2	5,115	(13,380)	2,685	32,400	21,429	21,429	18,255	20,483	(2,978)

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

EC107 Baviaans - Table A4 Budgeted Financial Performance (revenue and expenditure)

Table A4 Budgeted Financial Performance (Revenue and Expenditure)					Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
Description	Ref	2010/11	2011/12	2012/13					Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
£ thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
Revenue By Source											
Property rates	2	2 955	1 918	3 089	3 737	3 737	3 737	3 737	4 756	5 232	5 755
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	2 801	7 761	8 897	10 203	10 083	10 083	10 083	11 091	12 200	13 420
Service charges - water revenue	2	2 586	2 726	2 947	3 481	3 531	3 531	3 531	3 884	4 272	4 699
Service charges - sanitation revenue	2	2 337	2 757	1 758	2 055	1 962	1 962	1 962	2 257	2 482	2 731
Service charges - refuse revenue	2	-	-	2 132	2 407	2 407	2 407	2 407	2 768	3 045	3 350
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		65	59	116	120	39	39	39	43	47	52
Interest earned - external investments		325	102	112	80	80	80	80	88	97	106
Interest earned - outstanding debtors		351	312	368	150	339	339	339	373	410	451
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		12	13	4	20	15	15	15	10	11	12
Licences and permits		518	461	509	100	585	585	585	644	708	779
Agency services		257	-	-	2 996	738	738	738	782	829	879
Transfers recognised - operational		15 965	18 804	29 574	23 330	23 552	23 552	23 552	25 450	27 223	28 093
Other revenue	2	6 261	4 273	2 670	3 819	338	338	338	310	337	367
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		34 433	39 186	52 175	52 498	47 406	47 406	47 406	52 455	56 893	60 693
Expenditure By Type											
Employee related costs	2	14 486	18 318	18 587	19 732	20 539	20 539	20 539	22 105	23 519	25 023
Remuneration of councillors		1 042	1 383	1 507	1 692	1 692	1 692	1 692	1 755	1 859	1 961
Debt impairment	3	884	3 790	1 371	-	-	-	-	-	-	-
Depreciation & asset impairment	2	-	14 842	15 516	8 000	15 600	15 600	15 600	15 600	15 600	15 600
Finance charges		525	763	1 122	195	1 063	1 063	1 063	1 129	1 196	1 261
Bulk purchases	2	5 531	6 658	7 942	9 396	9 396	9 396	9 396	10 153	10 752	11 344
Other materials	8	2 748	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	3 572	5 629	5 718	5 739	5 739	5 739	5 285	5 813	6 395
Other expenditure	4, 5	14 478	19 125	14 557	14 792	14 361	14 361	14 361	15 598	14 943	15 731
Loss on disposal of PPE				0							
Total Expenditure		39 693	68 452	66 233	59 526	68 391	68 391	68 391	71 625	73 682	77 315
Surplus/(Deficit)		(5 260)	(29 266)	(14 058)	(7 028)	(20 985)	(20 985)	(20 985)	(19 171)	(16 790)	(16 621)
Transfers recognised - capital		10 375	15 886	16 742	39 429	42 414	42 414	42 414	37 425	37 273	13 643
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		5 115	(13 380)	2 685	32 400	21 429	21 429	21 429	18 255	20 483	(2 978)
Taxation											
Surplus/(Deficit) after taxation		5 115	(13 380)	2 685	32 400	21 429	21 429	21 429	18 255	20 483	(2 978)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		5 115	(13 380)	2 685	32 400	21 429	21 429	21 429	18 255	20 483	(2 978)
Share of surplus/(deficit) of associate	7										
Surplus/(Deficit) for the year		5 115	(13 380)	2 685	32 400	21 429	21 429	21 429	18 255	20 483	(2 978)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item. e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development. e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

EC107 Baviaans - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6		-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	17	51	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	36	21	10	-	-	-	-	-	-
Vote 3 - Budget & Treasury Office		700	61	59	-	96	96	96	11	11	11
Vote 4 - Technical Services		10 995	14 675	20 925	36 380	43 770	43 770	43 770	33 403	32 841	32 114
Vote 5 - Community Services		148	199	197	639	1 021	1 021	1 021	439	-	-
Vote 6 - Vote 6		-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7		-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8		-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9		-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10		-	-	-	-	-	-	-	-	-	-
Vote 11 - Vote 11		-	-	-	-	-	-	-	-	-	-
Vote 12 - Vote 12		-	-	-	-	-	-	-	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Vote 15		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		11,843	14,988	21,254	37,029	44,887	44,887	44,887	33,852	32,852	12,125
Total Capital Expenditure - Vote		11,843	14,988	21,254	37,029	44,887	44,887	44,887	33,852	32,852	12,125
Capital Expenditure - Standard											
Governance and administration		700	114	132	10	96	96	96	11	11	11
Executive and council		-	17	51	-	-	-	-	-	-	-
Budget and treasury office		700	61	59	-	96	96	96	11	11	11
Corporate services		-	36	21	10	-	-	-	-	-	-
Community and public safety		148	199	197	639	1,021	1,021	1,021	439	-	-
Community and social services		148	199	197	-	-	-	-	-	-	-
Sport and recreation		-	-	-	639	1 021	1 021	1 021	439	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	3 102	3 102	3 102	4 746	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8,469	5,799	8,125	4,544	5,718	5,718	5,718	2,832	1,754	1,754
Planning and development		-	-	789	-	-	-	-	-	-	-
Road transport		8,469	5,799	7,336	4 544	5,718	5,718	5,718	2,632	1,754	1,754
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		2,528	8,878	12,800	31,837	34,950	34,950	34,950	28,026	31,087	10,359
Electricity		1,066	-	425	70	425	425	425	1 190	4 532	4,532
Water		1,459	6,057	9,358	31 597	33,504	33,504	33,504	22,113	23,516	2,632
Waste water management		-	1 130	3 018	20	787	787	787	860	3 039	3,196
Waste management		-	1,689	0	150	235	235	235	1,862	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	11,843	14,988	21,254	37,029	44,887	44,887	44,887	33,852	32,852	12,125
Funded by:											
National Government		11,178	12,986	16,058	18,889	20,819	20,819	20,819	26,582	32,895	11,968
Provincial Government		-	-	4,113	18,000	18,985	18,985	18,985	7,122	-	-
District Municipality		-	1,737	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	11,178	14,723	20,171	36,889	39,804	39,804	39,804	33,704	32,895	11,968
Public contributions & donations	5	-	-	63	-	-	-	-	-	-	-
Borrowing	6	507	-	733	-	-	-	-	-	-	-
Internally generated funds		158	265	296	140	5,083	5,083	5,083	148	157	157
Total Capital Funding	7	11,843	14,988	21,254	37,029	44,887	44,887	44,887	33,852	32,852	12,125

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing payments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46), as part of relevant capital budget

EC107 Baviaans - Table A6 Budgeted Financial Position

Description					Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS															
Current assets															
Cash						-	110	292	1,846	-	-	-			
Call investment deposits					1	6	7	7	-	-	-	-	-	-	-
Consumer debtors					1	2,970	352	767	7,500	3,465	3,465	3,465	2,465	2,665	2,565
Other debtors						3,132	728	1,462	148	1,240	1,240	1,240	1,200	1,200	1,200
Current portion of long-term receivables						-	-	-	-	-	-	-	-	-	-
Inventory					2	20	19	48	20	20	20	20	50	48	48
Total current assets						6,127	1,216	2,576	9,514	4,725	4,725	4,725	3,715	3,913	3,813
Non current assets															
Long-term receivables						-	-	-	-	-	-	-	-	-	-
Investments						-	-	-	-	-	-	-	-	-	-
Investment property						10	39,784	39,581	10	39,581	39,581	39,581	39,581	39,581	39,581
Investment in Associate						-	-	-	-	-	-	-	-	-	-
Property, plant and equipment					3	37,739	177,038	182,927	76,824	212,277	212,277	212,277	230,529	247,782	244,307
Agricultural						-	-	-	-	-	-	-	-	-	-
Biological						-	-	-	-	-	-	-	-	-	-
Intangible						466	59	0	466	0	0	0	-	-	-
Other non-current assets						-	-	110	-	-	-	-	-	-	-
Total non current assets						38,216	216,881	222,618	77,309	251,858	251,858	251,858	270,110	287,363	283,888
TOTAL ASSETS						44,343	218,096	225,194	86,814	256,583	256,583	256,583	273,826	291,276	287,701
LIABILITIES															
Current liabilities															
Bank overdraft					1	289	-	-	-	5,114	5,114	5,114	1,694	538	2,204
Borrowing					4	696	567	543	310	750	750	750	950	950	950
Consumer deposits						137	145	146	145	145	145	145	146	146	146
Trade and other payables					4	13,068	15,477	18,975	7,000	13,000	13,000	13,000	14,787	13,820	12,466
Provisions						423	523	578	1,290	1,290	1,290	1,290	617	657	699
Total current liabilities						14,614	16,712	20,242	8,745	20,299	20,299	20,299	18,194	16,112	16,465
Non current liabilities															
Borrowing						1,163	762	960	-	1,660	1,660	1,660	2,800	1,850	900
Provisions						-	3,314	4,001	4,125	4,125	4,125	4,125	4,078	4,078	4,078
Total non current liabilities						1,163	4,077	4,960	4,125	5,785	5,785	5,785	6,878	5,928	4,978
TOTAL LIABILITIES						15,776	20,789	25,202	12,870	26,084	26,084	26,084	25,072	22,039	21,442
NET ASSETS					5	28,567	197,308	199,992	73,944	230,500	230,500	230,500	248,754	269,237	266,259
COMMUNITY WEALTH/EQUITY															
Accumulated Surplus/(Deficit)						28,567	197,308	199,992	73,944	230,500	230,500	230,500	248,754	269,237	266,259
Reserves					4	-	-	-	-	-	-	-	-	-	-
Minorities' interests						-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY					5	28,567	197,308	199,992	73,944	230,500	230,500	230,500	248,754	269,237	266,259

References

- 1 Detail to be provided in Table SA3
- 2 Include completed low cost housing to be transferred to beneficiaries within 12 months
- 3 Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- 4 Detail to be provided in Table SA3 Includes reserves to be funded by statute.
- 5 Net assets must balance with Total Community Wealth/Equity

EC107 Baviaans - Table A7 Budgeted Cash Flows

2010/11 Daviassan - Table A1 Budgeted Cash Flows												
Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other			39,025	19,815	19,601	27,428	22,349	22,349	22,349	25,748	28,288	31,080
Government - operating		1	-	34,690	46,316	23,330	23,552	23,552	23,552	25,450	27,223	28,093
Government - capital		1	-	-	-	39,429	42,414	42,414	42,414	37,425	37,273	13,643
Interest			676	414	480	230	419	419	419	461	507	558
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(35,014)	(38,204)	(44,013)	(51,331)	(48,139)	(48,139)	(48,139)	(54,896)	(56,887)	(60,453)
Finance charges			(219)	(763)	(1,122)	-	-	-	-	(1,129)	(1,196)	(1,261)
Transfers and Grants		1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES			4,468	15,951	21,262	39,085	40,595	40,595	40,595	33,059	35,208	11,659
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			7,289	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(11,843)	(14,988)	(21,254)	(37,029)	(44,887)	(44,887)	(44,887)	(33,852)	(32,852)	(12,125)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(4,554)	(14,988)	(21,254)	(37,029)	(44,887)	(44,887)	(44,887)	(33,852)	(32,852)	(12,125)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing			(397)	(530)	174	(740)	(1,121)	(1,121)	(1,121)	(1,200)	(1,200)	(1,200)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(397)	(530)	174	(740)	(1,121)	(1,121)	(1,121)	(1,200)	(1,200)	(1,200)
NET INCREASE/ (DECREASE) IN CASH HELD			(483)	434	182	1,316	(5,413)	(5,413)	(5,413)	(1,993)	1,155	(1,666)
Cash/cash equivalents at the year begin		2	166	(316)	117	530	299	299	299	299	(1,694)	(538)
Cash/cash equivalents at the year end		2	(316)	117	299	1,846	(5,114)	(5,114)	(5,114)	(1,694)	(538)	(2,204)

References

1 Local/District municipalities to include transfers from/to District/Local Municipalities

2 Cash equivalents includes investments with maturities of 3 months or less

EC107 Baviaans - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	(316)	117	299	1 846	(5 114)	(5,114)	(5,114)	(1,694)	(538)	(2 204)
Other current investments > 90 days		33	-	(0)	-	0	0	0	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(284)	117	299	1,846	(5,114)	(5,114)	(5,114)	(1,694)	(538)	(2,204)
Application of cash and investments											
Unspent conditional transfers		3 220	251	4 563	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(3,277)	14,171	12 470	(211)	8 577	8 577	8 577	11,281	10,123	8 864
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(57)	14,422	17,033	(211)	8,577	8,577	8,577	11,281	10,123	8,864
Surplus(shortfall)		(226)	(14,305)	(16,734)	2,057	(13,691)	(13,691)	(13,691)	(12,975)	(10,662)	(11,068)

References

1 Must reconcile with Budgeted Cash Flows

2 For example: VAT taxation

3 Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4 For example: sinking fund requirements for borrowing

5 Council approval required for each reserve created and basis of cash backing of reserves

EC107 Baviaans - Table A9 Asset Management

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE											
Total New Assets	1		11,843	14,988	21,254	37,029	44,887	44,887	33,852	32,852	12,123
Infrastructure - Road transport			8 459	5 799	7 336	4 544	5 718	5 718	2 632	1 754	1 754
Infrastructure - Electricity			1 066	-	425	-	425	425	1 053	4 386	4 386
Infrastructure - Water			1 459	6 057	9 358	31 557	33 504	33 504	22,113	23 516	2 632
Infrastructure - Sanitation			-	1 130	3 018	-	787	787	860	3 039	3 196
Infrastructure - Other			-	4	-	150	3 337	3 337	6 608	-	-
Infrastructure			10 984	12 990	20 136	36 250	43 770	43 770	33 265	32 695	11 968
Community			148	-	-	639	1 021	1 021	439	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	50	-	-	-	-	-	-
Other assets	6		710	1 999	1 068	140	96	96	148	157	157
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-
Community			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets	6		-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			8 459	5 799	7 336	4 544	5 718	5 718	2 632	1 754	1 754
Infrastructure - Electricity			1 066	-	425	-	425	425	1 053	4 386	4 386
Infrastructure - Water			1 459	6 057	9 358	31 557	33 504	33 504	22 113	23 516	2 632
Infrastructure - Sanitation			-	1 130	3 018	-	787	787	860	3 039	3 196
Infrastructure - Other			-	4	-	150	3 337	3 337	6 608	-	-
Infrastructure			10 984	12 990	20 136	36 250	43 770	43 770	33 265	32 695	11 968
Community			148	-	-	639	1 021	1 021	439	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	50	-	-	-	-	-	-
Other assets	6		710	1 999	1 068	140	96	96	148	157	157
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2		11,843	14,988	21,254	37,029	44,887	44,887	33,852	32,852	12,123
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport	5			70 969	77 545		76 496	76 496	79 127	74 320	69 512
Infrastructure - Electricity				20 849	19 735		16 558	16 558	17 611	21 227	24 843
Infrastructure - Water				35 147	31 329		64 662	64 662	86 487	107 090	105 177
Infrastructure - Sanitation				24 082	31 569		29 245	29 245	30 105	31 328	32 709
Infrastructure - Other			28 153			76 824	3 809	3 809	10 417	8 861	7 305
Infrastructure			28 153	151 047	160 178	76 824	190 770	190 770	223 747	242 826	239 546
Community			5 767	1 360	1 208		1 961	1 961	2 399	2 247	2 095
Heritage assets											
Investment properties			10	39 784	39 581	10	39 581	39 581	39 581	39 581	39 581
Other assets			3 819	24 631	21 541		4 235	4 235	4 383	2 709	2 666
Agricultural Assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			466	59	0	466	0	0	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5		38,216	216,681	222,508	77,300	236,547	236,547	270,110	287,363	283,888
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment			-	14 842	15 516	8 000	15 600	15 600	15 600	15 600	15 600
Repairs and Maintenance by Asset Class	3		2 748	5 322	3 083	1 077	750	750	1 199	1 270	1 340
Infrastructure - Road transport			550	157	35	160	58	58	165	175	184
Infrastructure - Electricity			400	626	216	173	160	160	178	189	199
Infrastructure - Water			250	1 675	119	90	90	90	96	101	107
Infrastructure - Sanitation			50	21	20	-	-	-	90	95	101
Infrastructure - Other			50	-	-	-	-	-	-	-	-
Infrastructure			1 300	2 479	391	424	308	308	529	560	591
Community			200	105	83	37	10	10	35	37	39
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets	6		1 248	2 738	2 610	616	432	432	635	673	710
TOTAL EXPENDITURE OTHER ITEMS			2,748	20,164	18,599	9,077	16,350	16,350	16,799	16,870	16,940
Renewal of Existing Assets as % of total capex			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			7.3%	3.0%	1.7%	1.4%	0.4%	0.4%	0.5%	0.5%	0.5%
Renewal and R&M as a % of PPE			7.0%	2.0%	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- 1 Detail of new assets provided in Table SA34a
- 2 Detail of renewal of existing assets provided in Table SA34b
- 3 Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- 4 Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- 5 Must reconcile to Budgeted Financial Position (written down value)
- 6 Donated/contributed and assets funded by finance leases to be allocated to the respective category

EC107 Baviaans - Table A10 Basic service delivery measurement

CU 107 Bavarians - Table A10 Basic service delivery measurement										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		1,488	1,488	3,553	3,703	3,703	3,703	3,553	3,553	3,553
Piped water inside yard (but not in dwelling)		1,852	1,852	1,003	1,142	1,142	1,142	1,003	1,003	1,003
Using public tap (at least min service level)	2	228	228	53	53	53	53	53	53	53
Other water supply (at least min service level)	4	76	76	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		3,644	3,644	4,609	4,898	4,898	4,898	4,609	4,609	4,609
Using public tap (< min service level)	3	111	111	1	35	35	35	-	1	1
Other water supply (< min service level)	4	127	127	-	127	127	127	-	-	-
No water supply										
Below Minimum Service Level sub-total		238	238	1	162	162	162	1	1	1
Total number of households	5	3,882	3,882	4,610	5,060	5,060	5,060	4,610	4,610	4,610
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		1,215	1,215	3,470	3,920	3,920	3,920	3,470	3,470	3,470
Flush toilet (with septic tank)		795	795	475	475	475	475	475	475	475
Chemical toilet		20	20	3	3	3	3	3	3	3
Pit toilet (ventilated)		218	218	116	116	116	116	116	116	116
Other toilet provisions (> min service level)		443	443	166	166	166	166	166	166	166
Minimum Service Level and Above sub-total		2,691	2,691	4,230	4,680	4,680	4,680	4,230	4,230	4,230
Bucket toilet		754	754	167	167	167	167	167	167	167
Other toilet provisions (< min service level)										
No toilet provisions		437	437	213	213	213	213	213	213	213
Below Minimum Service Level sub-total		1,191	1,191	380	380	380	380	380	380	380
Total number of households	5	3,882	3,882	4,610	5,060	5,060	5,060	4,610	4,610	4,610
Energy:										
Electricity (at least min service level)		2,703	2,703	1,364	4,560	4,560	4,560	1,364	1,364	1,364
Electricity - prepaid (min service level)				2,746				2,746	2,746	2,746
Minimum Service Level and Above sub-total		2,703	2,703	4,110	4,560	4,560	4,560	4,110	4,110	4,110
Electricity (< min service level)										
Electricity - prepaid (< min service level)										
Other energy sources		1,179	1,179	500	500	500	500	500	500	500
Below Minimum Service Level sub-total		1,179	1,179	500	500	500	500	500	500	500
Total number of households	5	3,882	3,882	4,610	5,060	5,060	5,060	4,610	4,610	4,610
Refuse:										
Removed at least once a week		1,793	1,793	3,566	4,016	4,016	4,016	3,566	3,566	3,566
Minimum Service Level and Above sub-total		1,793	1,793	3,566	4,016	4,016	4,016	3,566	3,566	3,566
Removed less frequently than once a week		570	570	19	19	19	19	19	19	19
Using communal refuse dump		5	5	46	46	46	46	46	46	46
Using own refuse dump		1,478	1,478	879	879	879	879	879	879	879
Other rubbish disposal										
No rubbish disposal		37	37	100	100	100	100	100	100	100
Below Minimum Service Level sub-total		2,090	2,090	1,044	1,044	1,044	1,044	1,044	1,044	1,044
Total number of households	5	3,882	3,882	4,610	5,060	5,060	5,060	4,610	4,610	4,610
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		2,800	2,800	2,523	3,000	3,000	3,000	3,000	3,000	3,000
Sanitation (free minimum level service)		2,800	2,800	2,523	3,000	3,000	3,000	3,000	3,000	3,000
Electricity/other energy (50kwh per household per month)		2,800	2,800	2,523	3,000	3,000	3,000	3,000	3,000	3,000
Refuse (removed at least once a week)		2,800	2,800	2,523	3,000	3,000	3,000	3,000	3,000	3,000
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)					850	850	850	1,009	1,110	1,221
Sanitation (free sanitation service)					1,241	1,241	1,241	1,123	1,235	1,359
Electricity/other energy (50kwh per household per month)					1,788	1,788	1,788	1,100	1,210	1,331
Refuse (removed once a week)					1,551	1,551	1,551	1,432	1,575	1,733
Total cost of FBS provided (minimum social package)		-	-	-	5,430	5,430	5,430	4,664	5,130	5,643
Highest level of free service provided										
Property rates (R value threshold)		15,000	15,000		15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		6	6		6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)			28		44	44	44	51	56	61
Electricity (kwh per household per month)		50	50		50	50	50	50	50	50
Refuse (average litres per week)			36		55	55	55	63	70	77
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)					222	222	222	621	683	751
Property rates (other exemptions, reductions and rebates)					13,917	13,917	13,917	15,308	16,839	18,523
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		-	-	-	14,139	14,139	14,139	15,929	17,522	19,274

References:

- 1 Include services provided by another entity, e.g. Eskom
- 2 Stand distance <= 200m from dwelling
- 3 Stand distance > 200m from dwelling
- 4 Borehole, spring, rain-water tank etc
- 5 Must agree to total number of households in municipal area
- 6 Include value of subsidy provided by municipality above provincial subsidy level
- 7 Show number of households receiving at least these levels of services completely free
- 8 Must reflect the cost to the municipality of providing the Free Basic Service

EC107 Baviaans - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		14,625	17,123	20,923	22,631	22,631	22,631	24,900	26,648	27,475
Local Government Equitable Share		12,094	14,833	15,985	18,694	18,694	18,694	20,481	23,535	24,202
EPWP Incentive				2,318	1,045	1,045	1,045	1,390		
Finance Management		1,250	1,500	1,250	1,400	1,400	1,400	1,600	1,700	1,800
Municipal Systems Improvement		750	790	800	890	890	890	934	967	1,018
						-	-			
						-	-			
MIG PMU		531		570	602	602	602	495	446	455
Provincial Government:		739	2,504	2,420	220	220	220	300	300	316
dwa - Water losses										
dwa - Water services asset grant		239								
dwa - Water and sanitation policy		-								
dwa - Water conservation and demand		500	2,504	-						
Water by-laws (DWA)				200						
Premier additional income				2,000						
Library subsidy				220	220	220	220	300	300	316
District Municipality:		803	622	250	479	260	260	250	275	303
Fire subsidy			250	250	479	250	250	250	275	303
Wireless backbone		300								
Tourism Hospitality		346								
IDP		157								
LED		-								
Provincial LED grant		-	-							
Tourism			163			10	10			
Library subsidy			210							
Other grant providers:		-	-	1,531	-	441	441	-	-	-
1% Audit expenditure subsidy				1,531		441	441			
Total Operating Transfers and Grants	5	16,166	20,249	25,124	23,330	23,552	23,552	25,450	27,223	28,093
<u>Capital Transfers and Grants</u>										
National Government:		6,761	10,447	22,770	21,429	26,791	26,791	35,049	37,273	13,643
Municipal Infrastructure Grant (MIG)		6,761	10,447	12,102	11,429	11,429	11,429	9,403	8,465	8,643
Regional Bulk Infrastructure				10,668	10,000	12,000	12,000	20,000	23,808	-
								900	5,000	5,000
Dept of Housing					-	3,362	3,362	4,746		
Provincial Government:		-	4,174	2,735	-	-	-	-	-	-
DWA - Waste water treatment			4,174	2,735						
Dept of Housing				1,569						
District Municipality:		-	-	-	-	-	-	-	-	-
Fire subsidy										
Other grant providers:		-	-	-	18,000	15,624	15,624	2,376	-	-
Dept of Water Affairs										
DTI					18,000	15,624	15,624	2,376		
Total Capital Transfers and Grants	5	6,761	14,621	25,504	39,429	42,414	42,414	37,425	37,273	13,643
TOTAL RECEIPTS OF TRANSFERS & GRANTS		22,927	34,870	50,628	62,759	65,966	65,966	62,875	64,495	41,737

References

- 1 Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- 2 Amounts actually RECEIVED, not revenue recognised (objective is to confirm grants transferred)
- 3 Replacement of RSC levies
- 4 Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

EC107 Baviaans - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
<u>Cash Transfers to other municipalities</u> <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u> <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u> <i>Insert description</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Groups of Individuals</u> <i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other municipalities</u> <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u> <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u> <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u> <i>Indigents</i>	5		3,572	5,629	5,718	5,739	5,739	5,739	5,285	5,813	6,395
Total Non-Cash Grants To Groups Of Individuals:		-	3,572	5,629	5,718	5,739	5,739	5,739	5,285	5,813	6,395
TOTAL NON-CASH TRANSFERS AND GRANTS		-	3,572	5,629	5,718	5,739	5,739	5,739	5,285	5,813	6,395
TOTAL TRANSFERS AND GRANTS	6	-	3,572	5,629	5,718	5,739	5,739	5,739	5,285	5,813	6,395

References

1 Insert description listed by municipal name and demarcation code of recipient

2 Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3 Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4 Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6 All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

EC107 Bizvians • Supporting Table SA16 Detailed capital budget

TEC107 Baylams - Supporting Table SAJ5 Detailed capital budget																			
Municipal		Vol/Capital project	Ref	Program/Project description		Project number	GP Goal code	Individually Approved (Y/N/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/15 Medium Term Revenue & Expenditure Framework		Project information		
													Audited Outcome 2013/14	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
RI	Disbound		4				2	6	3	3	5								
Parent municipality																			
List all capital projects grouped by Municipal Vite																			
Technical - Roads & public works	Streets and stormwater	Wilmore						Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		3,628	2,280		1,316	877	877		
Technical - Roads & public works	Streets and stormwater	Staylerville						Yes	Infrastructure - Road transport	Roads, Pavements & Bridges		3,778	2,281		1,318	877	877		
Technical - Solid waste	Feasibility study	landfill sites						Yes	Infrastructure - Other	Waste Management		-	225		1,862	-	-		
Technical - Solid waste	Staylerville solid waste	disposed site						Yes	Infrastructure - Other	Waste Management		-	-		860	3,039	3,196		
Technical - Sewerage & sanitation	Waterborne water supply	treatment works						Yes	Infrastructure - Sanitation	Sewerage purification		1,280							
Technical - Sewerage & sanitation	Waterborne water supply	treatment works						Yes	Infrastructure - Sanitation	Sewerage purification		1,776							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
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Technical - Water	Waterborne water supply	treatment works						Yes	Infrastructure - Water	Sewerage purification		-							
Technical - Water																			

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Total Capital as a percentage of

References

and expenditure of private capital expenditure.

7 As per Table S46

As per Table SA11

Projects that fall above the threshold values appear

EC107 Bavarians - Supporting Table SA37 Projects delayed from previous financial years

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	2014/15 Medium Term Revenue & Expenditure Framework			
							Previous target year to complete Year	Current Year 2013/14 Original Budget	Budget Year 2014/15 Forecast	Budget Year +1 2015/16 Budget Year +2 2016/17
R thousand	1.2									
Parent municipality: List all capital projects grouped by Municipal Vote										
none										
Entities: List all capital projects grouped by Municipal Entity										
Entity Name Project name										
Examples										
Examples										

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s.10
3. As per Table SA34

EC107 Bavaans - Supporting Table SA34a Capital expenditure on new assets by asset class

C101 Councillors - Supporting Table S333a Capital expenditure on new assets by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		10,984	12,980	20,136	38,250	43,770	43,770	33,265	32,695	11,988
Infrastructure - Road transport		8,459	5,799	7,336	4,544	5,718	5,718	2,632	1,754	1,754
Roads, Pavements & Bridges		8,459	5,799	7,336	4,544	5,718	5,718	2,632	1,754	1,754
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		1,066	-	425	-	425	425	1,053	4,386	4,386
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,066	-	-	-	-	-	1,053	4,386	4,386
Street Lighting		-	-	425	-	425	425	-	-	-
Infrastructure - Water		1,459	6,057	9,358	31,557	33,504	33,504	22,113	23,516	2,632
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		1,459	6,057	9,358	31,557	33,504	33,504	22,113	23,516	2,632
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	1,130	3,018	-	787	787	860	3,039	3,196
Reticulation		-	-	-	-	787	787	-	-	-
Sewerage purification		-	1,130	3,018	-	-	-	860	3,039	3,196
Infrastructure - Other		-	4	-	150	3,337	3,337	6,608	-	-
Waste Management		-	4	-	150	235	235	1,862	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	3,102	3,102	4,746	-	-
Community		148	-	-	639	1,021	1,021	439	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	439	742	742	439	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		7	-	-	-	-	-	-	-	-
Libraries		141	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	200	279	279	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	50	-	-	-	-	-	-
Housing development		-	-	50	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		710	1,999	1,088	140	98	98	148	157	157
General vehicles		444	1,634	733	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		10	-	1	130	-	-	138	146	146
Computers, hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		255	364	334	10	96	96	11	11	11
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	11,843	14,988	21,254	37,029	44,887	44,887	33,852	32,852	12,125
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

- 1 Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- 2 Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3 For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- 4 Work-in-progress/under construction to be budgeted under the respective item
- 5 Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6 Donated/contributed & leased assets to be included within the respective sub-class

EC107 Baviaans - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	†									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles	10									
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										

Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (list sub-class)									
Total Capital Expenditure on renewal of existing assets 1	-	-	-	-	-	-	-	-	-

Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- 1 Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- 2 Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3 For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
- 4 Work-in-progress/under construction to be budgeted under the respective item
- 5 Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6 Donated/contributed & leased assets to be included within the respective sub-class
- 7 Busses used to provide a service to the community
- 8 Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9 Statues, art collections, medals etc.
- 10 Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-1	-	0	1	-0	-0	-	-	-
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EC107 Baviaans - Supporting Table SA34c Repairs and maintenance expenditure by asset class

For Expenditure Supporting Years Only: Repairs and Maintenance Expenditure by Asset Class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1,300	2,479	391	424	308	308	529	560	591
Infrastructure - Road transport		550	157	35	160	58	58	165	175	184
Roads, Pavements & Bridges		550	157	35	160	58	58	165	175	184
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		400	626	216	173	160	160	178	189	199
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		350	626	216	120	110	110	125	132	140
Street Lighting		50	-	-	53	50	50	53	56	59
Infrastructure - Water		250	1,675	119	90	90	90	96	101	107
Dams & Reservoirs		250	-	-	-	-	-	-	-	-
Water purification		-	1,675	119	-	-	-	-	-	-
Reticulation		-	-	-	90	90	90	96	101	107
Infrastructure - Sanitation		50	21	20	-	-	-	90	95	101
Reticulation		50	21	20	-	-	-	90	95	101
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		50	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	50	-	-	-	-	-	-	-	-
Community		200	105	83	37	10	10	35	37	39
Parks & gardens		120	105	83	5	-	-	5	6	6
Sportsfields & stadia		80	-	-	32	10	10	30	32	33
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		1,248	2,738	2,610	616	432	432	635	673	710
General vehicles		820	234	325	337	280	280	350	371	392
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		40	49	118	37	20	20	50	53	56
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		10	5	1	11	11	11	32	34	36
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		318	-	-	107	50	50	70	74	78
Other Land		-	-	-	53	10	10	58	61	64
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		60	2,450	2,166	71	61	61	75	80	84
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-

Biological assets										
<i>List sub-class</i>										
		-	-	-	-	-	-	-	-	-
Intangibles										
<i>Computers - software & programming</i>										
<i>Other (list sub-class)</i>										
		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	2,748	5,322	3,083	1,077	750	750	1,199	1,270	1,340

Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	7.3%	3.0%	1.7%	1.4%	0.4%	0.4%	0.5%	0.5%	0.5%
R&M as % Operating Expenditure	6.9%	7.8%	4.7%	1.8%	1.1%	1.1%	1.7%	1.7%	1.7%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	-	-	-	0	-	-	-	-	-
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EC107 Baviaans - Supporting Table SA34d Depreciation by asset class

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class											
Infrastructure			-	12,690	13,422	-	13,639	13,639	13,639	13,639	13,639
Infrastructure - Road transport			-	6,038	6,561	-	6,767	6,767	6,767	6,767	6,767
Roads, Pavements & Bridges				5,469	5,944		6,150	6,150	6,150	6,150	6,150
Storm water				568	618		618	618	618	618	618
Infrastructure - Electricity			-	770	770	-	770	770	770	770	770
Generation											
Transmission & Reticulation				770	770		770	770	770	770	770
Street Lighting											
Infrastructure - Water			-	4,338	4,338	-	4,338	4,338	4,338	4,338	4,338
Dams & Reservoirs											
Water purification											
Reticulation				4,338	4,338		4,338	4,338	4,338	4,338	4,338
Infrastructure - Sanitation			-	1,432	1,640	-	1,640	1,640	1,640	1,640	1,640
Reticulation											
Sewerage purification				1,432	1,640		1,640	1,640	1,640	1,640	1,640
Infrastructure - Other			-	113	113	-	124	124	124	124	124
Waste Management				113	113		124	124	124	124	124
Transportation	2										
Gas											
Other	3										
Community			-	140	140	-	135	135	135	135	135
Parks & gardens											
Sportsfields & stadia											
Swimming pools											
Community halls											
Libraries											
Recreational facilities											
Fire, safety & emergency							6	6	6	6	6
Security and policing											
Buses	7										
Clinics											
Museums & Art Galleries											
Cemeteries				140	140		129	129	129	129	129
Social rental housing	8										
Other											
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings											
Other	9										
Investment properties			-	-	93	-	-	-	-	-	-
Housing development											
Other					93						
Other assets			-	1,867	1,803	8,000	1,827	1,827	1,827	1,827	1,827
General vehicles				1,065	1,023		1,023	1,023	1,023	1,023	1,023
Specialised vehicles	10		-	-	-	-	-	-	-	-	-
Plant & equipment				93	73		67	67	67	67	67
Computers - hardware/equipment											
Furniture and other office equipment				565	564		643	643	643	643	643
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings				131	93		93	93	93	93	93
Other Land					50						
Surplus Assets - (Investment or Inventory)											
Other				14	1	8,000	1	1	1	1	1
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles			-	145	59	-	-	-	-	-	-
Computers - software & programming				145	59						
Other (list sub-class)											
Total Depreciation	1		-	14,842	15,516	8,000	15,600	15,600	15,600	15,600	15,600
Specialised vehicles			-	-	-	-	-	-	-	-	-
Refuse											
Fire											
Conservancy											
Ambulances											

ANNEXURE B

BUDGET SCHEDULES

BAVIAANS MUNICIPALITY

PROPOSED TARIFFS WITH EFFECT FROM 1 JULY 2014

Description	2013/2014	2014/2015	Increase v/y
New Property Rates			
All residential Properties below R 50 000	487.03 R / year	535.73 R / year	10%
All residential Properties from R 50 001 to R 100 000	531.3 R / year	584.43 R / year	10%
Households above R 100 000 - Sleyterville	0.00537 c/R	0.00590 c/R	10%
Households above R 100 000 - Willowmore	0.00537 c/R	0.00590 c/R	10%
Households Rietbron	0.004092 c/R	0.00450 c/R	10%
Business - Sleyterville	0.00690 c/R	0.00759 c/R	10%
Business - Willowmore	0.00690 c/R	0.00759 c/R	10%
Agricultural land used for business and commercial purposes	0.00000	0.00276 c/R	
Public service infrastructure	0.00000	0.00148 c/R	
Agricultural Property	0.00033 c/R	0.00049 c/R	48%
State property	0.00873 c/R	0.00961 c/R	10%
Business in rural area	0.00695 c/R	0.00765 c/R	10%
Vacant Land	0.014674 c/R	0.01614 c/R	10%

Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge

Refuse Fees

Refuse Domestic Removal	55.00	63.25	15.0%
Refuse NON-Domestic Removal	88.00	101.20	15%
Refuse Rietbron	10.54	12.12	15.0%

Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge

Sewerage Fees

Septic Tank Removal per removal	151.25	173.94	15%
Sewerage Levy Domestic	44.00	50.60	15%
Sewerage Levy NON-Domestic	209.00	240.35	15%
Sewerage Levy Rietbron	30.07	34.59	15%
Sewerage Clogging	82.28	94.62	15%
Sewerage Schools	209.00	240.35	15%
Sewerage Truck	21.78 Per km	25.05 Per km	15%

Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge

Electricity

Domestic Credit (BHMM)

Basic House Hold SHH2, WHH1, WHH2	118.27	130.10	10.00%
Units	0.96	1.06	10.00%

Domestic Pre-Paid (BHPP)

Units	1.28	1.40	10.00%
Units Zaaimanshoek	1.39	1.53	10.00%

Small Business Credit Single

Phase (BBESL) incl. SBES1, SBES2, WKER			
Non Domestic not exceeding > 60 amp			
Basic Small Business	153.22	168.54	10.00%
Units	1.03	1.13	10.00%

Small Business Credit up to 30 amp (BBESM)

Non Domestic not exceeding 30 amp incl. (BPP1, SHH1, SPP1)			
Basic Small Business	303.74	334.12	10.00%
Units	0.93	1.02	10.00%

Small Business Credit 60 amp (BBESH)

Including G>200, G> 800, WBES2			
Basic Small Business	473.09	520.40	10.00%
Units	0.93	1.02	10.00%

Small Business Pre-Paid (BPPP)

Including BPP2, BPP3			
Units	1.30	1.43	10.00%

Large Power Users (WKVA)

Basic monthly maximum demand	120.96	133.06	10.00%
Energy consumption	0.81	0.89	10.00%

Street Lights (WSTR)

Units	0.59	0.65	10.00%
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Call out Fee	155.90	171.49	10.00%
Connection and Disconnection	190.85	209.93	10.00%
Connection and Disconnection Non Payment	329.28	362.21	10.00%
Deposit Households	954.24	1,049.66	10.00%
Deposit Business	2,446.08	2,690.69	10.00%
Deposit Non payment Households	954.24	1,049.66	10.00%
Deposit Business Non payment	2,446.08	2,690.69	10.00%
Testing of meters	172.03	189.24	10.00%
New connections Actual cost plus 5%			
Tampering with meters	2,553.60	2,808.96	10.00%

BAVIAANS MUNICIPALITY

PROPOSED TARIFFS WITH EFFECT FROM 1 JULY 2014

Description	2013/2014	2014/2015	Increase v/y
<i>Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge</i>			
Water			
Basic Charge - Business, Gov Dept and Households except indigents	16.39	18.03	10.00%
Consumption 0-6kl per kl (only indigent households)	0		
Availability Charge Rietbron	16.51	18.16	10.00%
Consumption Rietbron	2.79	3.07	10.00%
Consumption 0-20kl per kl (households)	4.92	5.41	10.00%
Consumption 21 - 50kl per kl (households)	5.40	5.94	10.00%
Consumption 51 - 80kl per kl (households)	6.67	7.33	10.00%
Consumption 81 - 999999 per kl (households)	8.00	8.80	10.00%
Consumption 0 - 20kl per kl (business, guest houses, garages and hotels)	4.74	5.22	10.00%
Consumption 21kl - 50kl per kl (Business, guest houses, garages and hotels)	5.23	5.75	10.00%
Consumption 50kl - 999999kl per kl (Business, guest houses, garages and hotels)	5.73	6.30	10.00%
Consumption 0kl - 999999kl per kl (government dept and schools)	5.23	5.75	10.00%
Consumption Sport Grounds	5.40	5.94	10.00%
Availability Charge - Empty Stands	21.56	23.72	10.00%
Connect or disconnections (ordinary)	43.12	47.43	10.00%
Connect or disconnections (non payment)	107.68	118.45	10.00%
Deposit (ordinary)	220.00	242.00	10.00%
Deposit (non payments)	180.37	198.40	10.00%
Tampering with meters	2.156.00	2.371.60	10.00%

Where a property is used in contravention of the title conditions, zoning or rights allocated, the Business tariff will be applied plus a 75% surcharge

Administration (VAT Excluded)

Standard Building Plan	145.20	159.72	10%
Building Fees	7.26 m²	7.99 m²	10%
Building Fees Deposit New Buildings	798.60	878.46	10%
Building Fees Deposit Alterations	798.60	878.46	10%
Building Fees Deposit RDP	266.20	292.82	10%
Building Fees Alteration	217.80	239.58	10%
Valuation Certificate	145.20 Each	159.72 Each	10%
Clearance Certificate (Waiting period 3 Days)	145.20	159.72	10%
Photo Copies	8.47 Per page	9.32 Per page	10%
Fax	14.52 Per page	15.97 Per page	10%

Cemetery (VAT Excluded)

Willowmore Town	217.80	239.58	10%
Steytlerville Town	217.80	239.58	10%
Rietbron Town	138.00	151.79	10%
Both Towns one grave two persons	290.40	319.44	10%
Point out of grave	145.20	159.72	10%
Rietbron Town	56.62	62.28	10%
Willowmore Township	42.35	46.59	10%
Steytlerville Township	42.35	46.59	10%
Both Townships one grave two persons	60.50	66.55	10%
Point out of grave	18.15	19.97	10%

Commonage - Grazing Fee

Pound Fee Donkey/Cattle per day	72.60	79.86	10%
Pound Fee Small Stock per day	30.25	33.28	10%

Town Halls

Functions arrange and related to Municipality	-	-	
Deposit: Functions arrange and related to Municipality	-	-	
Any other functions	1.452.00	1.597.20	10%
Deposit: Any other functions	1.452.00	1.597.20	10%
Political Meetings	2.178.00	2.395.80	10%
Deposit: Political Meetings	1.452.00	1.597.20	10%
Kitchen	726.00	798.60	10%
Deposit: Kitchen	726.00	798.60	10%
No National, Provincial and Schools will be allowed to rent the Town Halls			

Community Halls

Community Halls Willowmore	290.40	320.00	10%
Deposit Community Halls Willowmore	363.00	400.00	10%
Community Halls Steytterville	290.40	320.00	10%
Deposit Community Halls Steytterville	363.00	400.00	10%
Municipality and National and Provincial Departments	-	-	
Community Halls Rietbron	70.76	80.00	10%
Deposit Community Halls Rietbron	176.20	195.00	10%

Town Hall Furniture

Chairs (per 20 chairs)	60.50	70.00	10%
Tables (per table)	18.15	20.00	10%
Deposit (per 20 chairs)	114.95	130.00	10%

BAVIAANS MUNICIPALITY

PROPOSED TARIFFS WITH EFFECT FROM 1 JULY 2014

Description	2013/2014	2014/2015	Increase y/y
Hawkers			
Hawker licences (Inside)	87 12 Per year	100.00 Per year	15.00%
Hawker licences (Outside)	726.00 Per year	800.00 Per year	10.00%
Rezoning Fees Deposit	2 928.20	3 221.02	10.00%
Application fee for consent use - house shop		50.00	
Application fee for consent use - spaza shop		350.00	
Application fee for consent use any other business managed from residential property		100.00	
Application fee for consent use for business requiring special licence e.g. liquor or Game shop		500.00	
Yearly tariff for consent use of erven used as spaza shop		1 500.00 per year	
Application fee for advertising displayed on any other business managed from residential property		200.00	
Encroachment fee		1 000.00 per year	
Consent use valid for 2 year	133.10		
Fire Services			
Call out fee	300	330	
Kilometres distance travelled	R6 50/km	R7 15/km	
Water usage	applicable water tariff x 7 000 litres	applicable water tariff x 7 000 litres	
Traffic Services			
Vehicle licensing & testing	as per gazette	as per gazette	
Drivers license	as per gazette	as per gazette	
Learners license	as per gazette	as per gazette	
Hire of K53 yard	R100/ hour	R100/ hour/vehicle	

All Tariffs stated above are Exclusive of VAT

For any other service not included above tariff list, the Municipality will provide a quotation

The following arrangements are available for defaulting account holders as listed below:

Category	Income Threshold Gross Income	Description	Repayment period
Indigent	0- Threshold described in the Indigent Policy	(i) Free Basic Services and write off of arrears with first application and after that a maximum repayment of R50 (ii) A Further write off arrears can be allowed where the arrears linked to the a leakage of water and prove can be obtained that the leakage is repaired	
Deferment A	Less than R6000	Makes in an arrangement (in writing) where the consumers pays the current account and Council write off the deferred amount over the repayment period of 12 Months or a minimum of R100	
Deferment B	6000-12000	Makes in an arrangement (in writing) where the consumer agrees to pay the current account and half of the deferment and the Council write off the other half of the deferred amount over the payment period of 18 Months or a minimum of R 100	
Deferment C	Above 12000	Makes in an arrangement (in writing) to pay current account + all arrears of 12 Months or a minimum of R 100	
Business Deferment	Business	pays current account + pays 50% of arrears immediately and make an arrangement in writing for the remainder over 6 Months	
<p>The Municipal Manager can agree on a settlement offer from an account holder where it seems to be in the best interest of the Municipality. This settlement has to be reported to Council.</p> <p><u>Churches, creche, sport clubs, welfare and any other welfare or NGO's will be treated as follows.</u></p> <ul style="list-style-type: none"> This category of account holder will be allowed to enter into arrangement for the repayment of arrears after (1) the installation of a prepaid meter and payment cost of conversion and the reassured security deposit are paid upfront. (2) The property is registered in the name of the the institution, that is the account holder. (3) the property is zoned as above A minimum down payment of 20% plus current account A maximum repayment period of 36 months with a minimum instalment of R60 per month plus the current account 			

Disconnection

	2013/2014	2013/2014
Charges for disconnection or restriction of services (Conventional / credit meters)	R 297.00	R 325.00
Charges for reconnection or reinstatement of services	R 297.00	R 325.00
Charges for Blocking/Unblocking of Pre-paid meter (Reconnection fee payable in cash prior to reconnection)	R 33.00	R 40.00
Charges for Notices of Default	R 33.00	R 40.00
Penalty Charges for illegal Connections	R 1 925.00	R 2 220.00
Penalty charges for dishonoured Cheques	R 99.00	R 120.00
Interest on Accounts	Prime + 2%	Prime + 2%

The amount to be deposited shall be determined in the following manner:

Service	Consumer Type	Deposit Review after disconnection/ restriction of supply	Deposit Review after disconnection/ restriction of supply
All Municipal Service prepaid included	Town and Domestic Consumer	3.5 average monthly account	3.5 average monthly account
	Town Commercial Consumers	3.5 average monthly account	3.5 average monthly account
	Town Industrial Consumer	3.5 average monthly account	3.5 average monthly account
Water	All Consumers	3.5 average monthly account	3.5 average monthly account

BAVIAANS MUNICIPALITY

PROPOSED TARIFFS WITH EFFECT FROM 1 JULY 2014

Description		2013/2014	2014/2015	Increase y/y
Only electricity prepaid plus water meter	Domestic Consumer	3.5 average monthly account	3.5 average monthly account	
All services	Sub economy households of the property value R100000 and less and indigent account holders	R 230.00	R 230.00	

Targeting of Indigent Households - The Municipality's target approach is as follows

Targeting Approach	Application
Household Income	Threshold determined in terms of the 2 government pension

ANNEXURE C

PERSONNEL BUDGET

REVISÉ PERSONNEL BUDGET 2014/2015 IN LINE WITH REVISED ORGANOGRAM

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50 Town Planner	T18	336,744	336,744	368,233	30,686	17,111	1,785	1,192	76	4,989	429,139	2,400	431
50 Housing Administrator	T9	161,436	161,436	172,398	14,366	31,032	17,777	1,785	76	1,868	239,301	2,400	239
		498,180	498,180	540,631	45,053	31,032	34,954	3,570	152	5,857	668,440	2,400	670
10022 Handymat Blythville	T7	102,879	102,879	112,501	9,375	20,250	21,352	1,219	76	1,219	146,628	2,400	146
10022 Handymat Wilmore	T7	102,879	102,879	112,501	9,375	20,250	21,352	1,219	76	1,219	172,781	2,400	172
		205,758	205,752	225,002	18,750	40,500	21,352	2,438	152	2,438	319,409	2,400	319
Foreman Station: Streets & Sanitation SV	T10	150,360	150,960	164,427	13,702	29,597	29,597	1,781	76	1,781	252,450	2,400	254
10046 Supervisor Public Works & Sanitation SV	T10	150,360	150,960	164,427	13,702	29,597	29,597	1,781	76	1,781	240,605	2,400	243
10046 Driver Operator Wilmore	T6	87,132	87,132	95,291	7,941	17,152	9,257	1,032	76	1,032	139,878	2,400	139
50 Driver Operator SV	T6	87,132	87,132	95,291	7,941	17,152	9,257	1,032	76	1,032	125,754	2,400	125
General Worker consensancy	T4	72,084	72,084	78,824	6,569	14,188		854	76	854	113,198	2,400	113
General Worker consensancy	T3	72,084	72,084	78,824	6,569	14,188		854	76	854	101,621	2,400	101
50 Janitor SV	T3	72,084	72,084	78,824	6,569	14,188		854	76	854	102,551	2,400	102
50 General Assistant	T4	73,812	73,812	80,708	6,726	14,527	6,205	874	76	874	111,710	2,400	111
10046 General Assistant	T4	73,812	73,812	80,708	6,726	14,527	6,205	874	76	874	113,512	2,400	113
10046 General Assistant	T4	72,084	72,084	78,824	6,569	14,188		854	76	854	102,185	2,400	102
10046 General Assistant	T4	72,084	72,084	78,824	6,569	14,188	6,205	854	76	854	119,755	2,400	119
50		983,028	983,028	1,071,279	89,273	192,830	21,667	11,806	838	6,624	1,523,226	4,800	1,528
46 Supervisor Refuse SV	T10	150,360	150,960	164,427	13,702	29,597	29,597	1,781	76	1,781	211,655	2,400	211
Foreman Refuse, Streets & Public Works WM	T10	143,388	143,388	156,802	13,067	28,224	20,952	1,699	76	1,699	267,137	2,400	269
46 Driver Operator SV	T6	87,132	87,132	95,291	7,941	17,152	9,257	1,032	76	1,032	126,288	2,400	126
46 Driver Operator Wilmore	T6	87,132	87,132	95,291	7,941	17,152	9,257	1,032	76	1,032	126,271	2,400	126
50 Driver Operator Wilmore	T6	87,132	87,132	95,291	7,941	17,152	9,257	1,032	76	1,032	127,097	2,400	127
50 Driver Operator SV	T6	87,132	87,132	95,291	7,941	17,152	9,257	1,032	76	1,032	132,935	2,400	132
46 General Worker Refuse (Tip) SV	T3	70,392	70,392	76,979	6,415	13,856		795	76	795	94,399	2,400	94
46 General Worker	T3	70,392	70,392	76,979	6,415	13,856		834	76	834	103,779	2,400	103
46 General Worker	T3	72,084	72,084	78,824	6,569	14,188		834	76	834	106,235	2,400	106
46 General Assistant	T3	72,084	72,084	78,824	6,569	14,188		834	76	834	99,294	2,400	99
46 General Assistant	T3	72,084	72,084	78,824	6,569	14,188		834	76	834	101,303	2,400	101
50 General Assistant	T3	68,736	68,736	75,172	6,264	13,531	19,553	814	76	814	99,421	2,400	99
74 General Assistant	T3	68,736	68,736	75,172	6,264	13,531	19,553	814	76	814	116,225	2,400	116
46 Supervisor Refuse	T7	105,348	105,948	115,205	9,600	20,737		1,248	76	1,248	163,126	2,400	163
Other		1,170,048	1,170,048	1,349,257	112,438	242,866	40,505	14,617	1,067	4,260	1,877,173	2,400	1,879
46 Foreman Refuse	T10	181,776	181,776	194,119	16,177	34,941		1,785	76	1,785	249,201	2,400	249
General Worker	T4	107,007	107,007	114,273	9,523	20,569		1,238	76	1,238	146,317	2,400	146
General Worker	T4	107,007	107,007	114,273	9,523	20,569		1,238	76	1,238	146,317	2,400	146
General Worker	T4	107,007	107,007	114,273	9,523	20,569		1,238	76	1,238	126,348	2,400	126
General Worker	T3	70,392	70,392	76,979	6,569	14,188		854	76	854	101,372	2,400	101
Driver Spec Refuse	T7	87,860	87,860	95,291	7,941	17,152	9,257	1,032	76	1,032	161,448	2,400	161
		269,636	269,636	298,267	25,019	60,649	16,808	7,572	457	7,890	332,202	2,400	332
		6,953,835	6,953,835	8,029,198	627,635	1,115,890	331,851	74,000	4,877	13,404	10,333,665	41,400	10,375

10006 Manager Corporate	MAN	504,414	455,179	10,555	27,799	-	3,503	1,785	79,500	-	-	76	4,552	541,092	10,800	551
10006 Personal Assistant	T0	115,824	126,661	16,177	34,941	-	-	1,372	-	-	-	76	1,372	166,639	-	166
10006 Administrative Officer	T11	177,504	194,119	16,177	34,941	-	-	1,785	-	-	-	76	2,103	249,500	-	249
10006 HR Officer Baylerville	T11	177,504	194,119	16,177	34,941	-	-	1,785	-	-	-	76	2,103	284,239	-	284
Records Manager																
Customer Care/Switchboard Clerk																
Baylerville																
10006 Customer Care Clerk Willowmore	T5	72,085	78,824	6,569	14,189	10,680	-	854	-	-	-	76	854	112,044	-	112
10006 Principal Clerk Records	T7	107,880	117,973	9,831	21,235	21,483	-	1,278	-	-	-	76	1,278	173,454	-	173
10006 Messenger/Cleaner Baylerville	T3	72,084	77,022	6,418	13,864	-	-	834	-	-	-	76	834	99,349	-	99
10006 Messenger/Cleaner Willowmore	T3	72,084	77,022	6,418	13,864	-	-	834	-	-	-	76	834	99,349	-	99
10006		1,227,295	1,241,896	85,726	141,969	66,901	3,503	9,694	79,500	-	1,500	532	13,096	1,626,317	10,800	1,637
9 HO Community Services	MAN	504,414	394,759	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Personal Assistant	T0	84,000	89,704	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Administration Officer	T11	177,504	194,119	16,177	34,941	-	-	1,785	-	-	-	76	2,103	252,992	-	252
9 LED Officer	T11	177,504	194,119	16,177	34,941	-	-	1,785	-	-	-	76	2,103	252,992	-	252
9 Overtime																
11 Tourism Officer	T11	214,596	229,167	19,097	41,250	-	-	1,785	-	-	-	76	2,483	293,858	-	293
11 Tourism Officer/Publisher [S]	T11	173,340	189,557	15,796	34,120	20,388	-	1,785	-	-	-	76	2,054	267,457	-	267
11 Youth Development Officer	T10	387,936	410,724	34,894	75,370	20,388	-	3,370	-	-	-	152	4,536	561,315	-	561
7 Human Development Officer	T11	173,340	189,557	15,796	34,120	20,388	-	1,785	-	-	-	76	2,054	209,287	-	209
12 Youth Development Officer	T10	146,832	160,569	13,381	28,902	10,680	-	1,740	-	-	-	76	1,740	220,224	-	220
12 Youth Development Officer	T10	320,172	343,830	29,177	28,902	10,680	-	4,422	-	-	-	228	4,690	521,085	-	521
38 Assistant Librarian Holston	T9	130,416	142,616	11,885	25,671	32,865	-	1,545	-	-	-	76	1,545	216,203	-	216
38 Assistant Librarian Willowmore	T9	133,548	146,037	12,170	26,287	34,738	-	1,460	-	-	-	76	1,582	222,651	-	222
38 Assistant Librarian Baylerville	T9	133,548	146,037	12,170	26,287	34,738	-	1,460	-	-	-	76	1,582	212,934	-	212
50 Manager Protection Services	CON	397,512	434,691	36,224	51,958	118,912	-	4,466	-	-	600	228	4,709	651,787	-	651
50 Vehicle examiner	T10	185,850	198,469	16,539	28,902	-	-	1,785	-	-	-	76	2,150	219,019	-	219
50 Examiner driver & learner	T10	144,570	160,569	13,381	28,902	-	-	1,785	-	-	-	76	2,005	204,402	-	204
50 License	T10	146,832	160,569	13,381	28,902	-	-	1,740	-	-	-	76	1,740	218,689	-	218
50 Cashier Traffic	T6	73,812	80,708	6,726	874	-	-	874	-	-	-	76	874	94,597	-	94
50		551,064	624,856	52,071	28,902	-	-	6,184	-	-	16,552	304	6,789	736,707	-	736
10014 Info Officer Willowmore	T10	157,668	172,398	14,366	31,032	-	-	1,785	-	-	-	76	1,868	280,651	2,400	263
10014 Info Officer Willowmore	T10	140,021	118,654	9,888	21,358	-	-	1,285	-	-	-	76	1,285	161,768	-	161
10014		297,689	291,052	24,254	52,389	-	-	3,070	-	-	28,833	152	3,153	422,419	2,400	424

ANNEXURE D

OPERATIONAL

BUDGET – MAIN

VOTES

BAVIAANS MUNICIPALITY
OPERATING BUDGET: 2014/2015
SUMMARY PER LINE ITEM
EXECUTIVE AND COUNCIL

ITEM	Budget 2013/14	Adj Budget 2013/14	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017
INCOME					
562 Membership Fees	0	0	0	0	0
565 Slingby Maps	0	0	0	0	0
508 Connection fees	0	0	0	0	0
579 Income Various Tourism	0	0	0	0	0
516 Cemetary fees	0	0	0	0	0
536 Design fees/Building plan fees	0	0	0	0	0
560 Sundry income	0	0	0	0	0
561 Commission - Collection	0	0	0	0	0
564 Property Rates	0	0	0	0	0
566 Buckets	0	0	0	0	0
567 Municipal Finance Management	0	0	0	0	0
568 Faxes and photocopies	0	0	0	0	0
588 Rental of Assets	0	0	0	0	0
594 Equitable Share	1,348,000	1,348,000	1,403,000	1,466,000	1,532,000
601 Disconnection fee	0	0	0	0	0
604 Vehicle Registrations	0	0	0	0	0
605 Vehicle Testing	0	0	0	0	0
607 Leaners Licences	0	0	0	0	0
608 Drivers Licences	0	0	0	0	0
612 New Service connections	0	0	0	0	0
Commission - Agency service	0	0	0	0	0
616 Rezoning Fees	0	0	0	0	0
624 Opening of Graves	0	0	0	0	0
631 Road worthy certificate	0	0	0	0	0
634 Permits	0	0	0	0	0
636 Rent - other buildings	0	0	0	0	0
637 Pound fees	0	0	0	0	0
644 Rente - overdue accounts	0	0	0	0	0
648 Interest on Tax	0	0	0	0	0
652 Interest on fixed deposits	0	0	0	0	0
653 Interest on Current Account	0	0	0	0	0
656 Septic Tanks	0	0	0	0	0
668 Rental Property	0	0	0	0	0
669 Sport - Hall	0	0	0	0	0
670 Sport - grounds	0	0	0	0	0
681 Subsidy library	0	0	0	0	0
682 Subsidy Cacadu	0	0	0	0	0
676 PMU	0	0	0	0	0
570 MSIG	0	0	0	0	0
705 Availability charges	0	0	0	0	0
734 EPWP	0	0	0	0	0
735 Premier additional income	0	0	0	0	0
678 Vat Income	0	0	0	0	0
700 Fines	0	0	0	0	0
704 Traffic Certificates	0	0	0	0	0
707 Water Sales	0	0	0	0	0
708 Electricity sales - Conventional	0	0	0	0	0
709 Electricity sales - Pre-paid meters	0	0	0	0	0
710 Electricity - Bulk	0	0	0	0	0
716 Refuse Removal	0	0	0	0	0
718 Refuse Bags	0	0	0	0	0
719 Sewerage Fees	0	0	0	0	0
820 Income Conditional grant - AG	0	0	0	0	0
SETA claims					
736 Letters of demand	0	0	0	0	0
738 Summons	0	0	0	0	0
720 Valuation Fees	0	0	0	0	0
Application fee consent use					
Consent use					
Encroachment					
TOTAL INCOME	1,348,000	1,348,000	1,403,000	1,466,000	1,532,000
LESS: REVENUE FOREGONE					
221 Free Basic Services	0	0	0	0	0
Rates Rebate	0	0	0	0	0
	0	0	0	0	0
TOTAL DIRECT OPERATING REVENUE	1,348,000	1,348,000	1,403,000	1,466,000	1,532,000

EXPENDITURE

Salaris & Allowances

001	Salaries	804,239	842,044	822,032	874,642	930,619
002	Wages	0	0	0	0	0
004	Allowance: Housing	600	600	600	638	679
006	Vehicle Allowance	0	123,000	144,000	153,216	163,022
007	Groupinsurance Contribution	0	0	0	0	0
008	Medical Contribution	20,387	20,387	21,771	23,165	24,647
	Medical contribution Pensioners	139,831	135,895	145,982	154,595	163,098
009	Skills development Levy	1,982	9,287	9,660	10,279	10,936
010	Pension fund Contribution	35,323	17,558	39,548	42,079	44,772
011	UIF Contribution	1,982	5,766	3,982	4,237	4,508
012	Industrial Council Levy	143	305	229	243	259
014	Provident fund	0	18,811	0	0	0
015	Cell Phone Allowance	14,400	14,400	14,400	15,322	16,302
017	Overtime	0	0	0	0	0
019	Allowance Other	0	0	0	0	0
020	Bonusses Management	0	0	0	0	0
020	Bonus	16,353	31,189	18,309	19,481	20,728
021	Long service awards	0	0	0	0	0
		1,035,201	1,318,840	1,220,513	1,297,896	1,379,570

Remuneration of Councillors

Allowance Councillors	1,580,514.41	1,272,133.49	1,571,811.37	1,664,548.24	1,756,098.40
Vehicle Allowance Councillors	0.00	238,747.00	0.00	0.00	0.00
Medical Contribution Councillors	12,168.00	12,168.00	12,168.00	12,885.91	13,594.64
Cell phone & 3 G allowance Councillors	119,642.08	171,278.00	171,276.00	181,381.28	191,357.25
	1,692,324.49	1,692,324.49	1,755,255.37	1,858,815.44	1,961,050.29

General Expenditure

005	Uniforms	0	0	0	0	0
023	Area Committes	0	0	0	0	0
028	Communication	0	0	0	0	0
030	Education/Roadshow	0	0	0	0	0
031	Transport Forum	0	0	0	0	0
033	Woman/Disabled and Old age	0	0	0	0	0
034	Sport	0	0	0	0	0
035	Small farmers	0	0	0	0	0
055	Animal Protection	0	0	0	0	0
056	Libraries	0	0	0	0	0
057	Assistant Fund	0	0	0	0	0
183	Telephone	0	0	0	0	0
027	Agricultural	0	0	0	0	0
058	Festival	0	0	0	0	0
062	LED SMME	0	0	0	0	0
061	LED Project Brick making	0	0	0	0	0
059	LED Training	0	0	0	0	0
064	IDP	0	0	0	0	0
036	Christmas Lisgts and Function	0	0	0	0	0
038	Workshops	0	0	0	0	0
026	Branding and Advertising	0	0	0	0	0
039	Road Signs	0	0	0	0	0
040	Websites	0	0	0	0	0
041	Marketing	0	0	0	0	0
043	Development	0	0	0	0	0
062	LED	0	0	0	0	0
301	EPWP	0	0	0	0	0
044	Product development	0	0	0	0	0
116	Youth Development	0	0	0	0	0
301	EPWP	0	0	0	0	0
029	Agency Commission	0	0	0	0	0
037	Sundry expenses Tourism	0	0	0	0	0
042	Administation	0	0	0	0	0
048	Advertisements	0	0	0	0	0
049	Town Planning	0	0	0	0	0
050	Work Skills Plan	0	0	0	0	0
051	Subsistance, Congress and Travelling	32,190	33,092	23,000	24,357	25,697
054	Bank charges	0	0	0	0	0
060	Vehicle - Fuel and oil	0	0	0	0	0
066	Mayors Fund	0	0	0	0	0
069	Chemicals	0	0	0	0	0
071	Departmental costs	0	0	0	0	0
072	General Expenditure	0	0	0	0	0

078	Printing and Stationary	34,670	29,000	30,798	32 615	34 409
080	Rental of Equipment	0	0	0	0	0
081	Service Charges - Electricity	0	0	0	0	0
082	Financial management - (MFMA & GAMAP)	0	0	0	0	0
084	Municipal Services	16,028	0	17,630	18 670	19,697
099	Electrical purchases	0	0	0	0	0
106	Water purchases	0	0	0	0	0
114	Consumable items	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0
123	Licences	214	214	227	240	254
132	Weed repellent	0	0	0	0	0
141	Registration at Deed Offices	0	0	0	0	0
144	Auditcost	0	0	0	0	0
	Internal Audit	0	0	0	0	0
150	Postage	12,822	12,822	13 617	14,420	15 213
159	Radio Licence	0	0	0	0	0
162	Legal costs	0	0	0	0	0
183	Telephone charges	42,740	42,740	45 390	48,068	50 712
195	Insurance	0	0	0	0	0
201	Interest payable - Internal	0	0	0	0	0
202	Refuse Bags	0	0	0	0	0
204	Water Research	0	0	0	0	0
216	Agency Fees Licensing	0	0	0	0	0
218	Membership Fees	400,000	400,000	400,000	425,600	452 838
219	Special Projects	0	0	0	0	0
220	MSIG	0	0	0	0	0
222	Free Basic services Repairs	0	0	0	0	0
221	Free Basic services	0	0	0	0	0
295	Vehicle Tracking	0	0	0	0	0
296	IT expenses	0	0	0	0	0
297	Unbundling of asset	0	0	0	0	0
301	EPWP	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0
292	PMU	0	0	0	0	0
303	Vehicle Installments	0	0	0	0	0
705	Depreciation	0	0	0	0	0
		538,862	517,888	530,662	563,971	598,820

Repair and maintenance

310	Electricity network	0	0	0	0	0
311	Water reticulation	0	0	0	0	0
306	EPWP Water	0	0	0	0	0
306	Sanitation Net work	0	0	0	0	0
307	Land and Fences	0	0	0	0	0
309	Tools and equipment	0	0	0	0	0
312	Buildings	0	0	0	0	0
312	EPWP Buildings	0	0	0	0	0
313	Sport Hall	0	0	0	0	0
314	Sport Grounds	0	0	0	0	0
314	EPWP Sport Grounds	0	0	0	0	0
318	Furniture and Office equipment	0	0	0	0	0
325	TV Maintenance	0	0	0	0	0
306	Parks	0	0	0	0	0
324	Streets	0	0	0	0	0
324	EPWP Streets	0	0	0	0	0
327	Streetlights	0	0	0	0	0
333	Equipment and Prepaid meters	0	0	0	0	0
336	Roads signs and paint	0	0	0	0	0
301	EPWP Maintenance Project	0	0	0	0	0
339	Vehicles Maintenance	0	0	0	0	0
		0	0	0	0	0

Capital costs

351	Redemption - External	0	0	0	0	0
		0	0	0	0	0

Contribution to capital out of income

360	Tools and equipment	0	0	0	0	0
365	Municipal building	0	0	0	0	0
366	Furniture and Office equipment	10,000	0	0	0	0
		10,000	0	0	0	0

Contribution to funds

397	Contribution: Leave Fund	0	0	0	0	0
396	Contribution: Capital Replacement Reserve	0	0	0	0	0
398	Provision for Bad debts	0	0	0	0	0
		0	0	0	0	0

Outdebtoring

400	Charge out to/from other departments	0	0	0	0	0
		0	0	0	0	0
	TOTAL EXPENDITURE	R 3,276,188	R 3,529,032	R 3,506,431	R 3,720,683	R 3,939,440
	NETT SURPLUS / (DEFICIT)	-1,928,188	-2,181,032	-2,103,431	-2,254,683	-2,407,440
		-1,928,188	-2,181,032	-2,103,431	-2,254,683	-2,407,440
		0	0	0	0	0
		R 3,276,188	R 3,529,032	R 3,506,431	R 3,720,683	R 3,939,440

BAVIAANS MUNICIPALITY
OPERATING BUDGET: 2014/2015
SUMMARY PER LINE ITEM
CORPORATE SERVICES

ITEM	Budget 2013/14	Adj Budget 2013/14	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017
INCOME					
562 Membership Fees	0	0	0	0	0
565 Slingby Maps	0	0	0	0	0
508 Connection fees	0	0	0	0	0
579 Income Various Tourism	0	0	0	0	0
516 Cemetery fees	0	0	0	0	0
536 Design fees/Building plan fees	0	12,735	0	0	0
560 Sundry income	0	3,020	3 322	3,654	4 020
561 Commission - Collection	20,000	25,000	27,500	30,250	33 275
564 Property Rates	0	0	0	0	0
566 Buckets	0	0	0	0	0
567 Municipal Finance Management	0	0	0	0	0
568 Faxes and photocopies	800	900	990	1,089	1,198
588 Rental of Assets	120,000	20,000	22 000	24 200	26 620
594 Equitable Share	0	0	0	0	0
601 Disconnection fee	0	0	0	0	0
604 Vehicle Registrations	0	0	0	0	0
605 Vehicle Testing	0	0	0	0	0
607 Learners Licences	0	0	0	0	0
608 Drivers Licences	0	0	0	0	0
612 New Service connections	0	0	0	0	0
Commission - Agency services	0	0	0	0	0
616 Rezoning Fees	10,000	10,000	0	0	0
636 Rent - other buildings	0	1,800	1,760	1,936	2 130
637 Pound fees	0	580	638	702	772
644 Rente - overdue accounts	0	0	0	0	0
648 Interest on Tax	0	0	0	0	0
652 Interest on fixed deposits	0	0	0	0	0
653 Interest on Current Account	0	0	0	0	0
656 Septic Tanks	0	0	0	0	0
668 Rental Property	0	17,000	18,700	20 570	22,627
669 Sport - Hall	0	0	0	0	0
670 Sport - grounds	0	100	110	121	133
681 Subsidy Library	0	0	0	0	0
682 Subsidy Cacadu	0	0	0	0	0
676 PMU	0	0	0	0	0
570 MSIG	0	0	0	0	0
705 Availability charges	0	0	0	0	0
734 EPWP	0	0	0	0	0
735 Premier additional income	0	0	0	0	0
678 Vat Income	0	0	0	0	0
700 Fines	0	0	0	0	0
704 Traffic Certificates	0	0	0	0	0
707 Water Sales	0	0	0	0	0
708 Electricity sales - Conventional	0	0	0	0	0
709 Electricity sales - Pre-paid meters	0	0	0	0	0
710 Electricity - Bulk	0	0	0	0	0
716 Refuse Removal	0	0	0	0	0
718 Refuse Bags	0	0	0	0	0
719 Sewerage Fees	0	0	0	0	0
820 Income Conditional grant - AG	0	0	0	0	0
SETA claims	0	0	30,000	30,000	30,000
736 Letters of demand	0	0	0	0	0
738 Summons	0	0	0	0	0
720 Valuation Fees	0	0	0	0	0
Application fee consent use					
Consent use					
Encroachment					
TOTAL INCOME	150,800	90,935	105,020	112,522	120,774
LESS: REVENUE FOREGONE					
221 Free Basic Services	0	0	0	0	0
Rates Rebate	0	0	0	0	0
	0	0	0	0	0
TOTAL DIRECT OPERATING REVENUE	150,800	90,935	105,020	112,522	120,774

EXPENDITURE

Salaries & Allowances

001	Salaries	1,419,103	1,422,829	1,458,898	1,552,908	1,662,934
002	Wages	0	0	0	0	0
004	Allowance Housing	1,800	1,800	1,800	1,915	2,038
006	Vehicle Allowance	0	75,000	79,500	84,588	90,002
007	Group Insurance Contribution	0	4,393	3,503	3,727	3,966
008	Medical Contribution	80,901	110,110	88,253	93,901	99,910
	Medical contribution Pensioners	0	0	0	0	0
009	Skills development Levy	9,087	15,749	15,534	16,528	17,586
010	Pension fund Contribution	131,923	145,001	182,470	194,148	206,573
011	UIF Contribution	14,191	14,502	12,131	12,907	13,734
012	Industrial Council Levy	571	610	684	728	775
014	Provident fund	0	38,492	0	0	0
015	Cell Phone Allowance	10,800	10,800	10,800	11,491	12,227
017	Overtime	7,175	0	6,280	6,682	7,110
019	Allowance Other	0	0	0	0	0
020	Bonusses Management	0	0	0	0	0
020	Bonus	75,722	78,574	84,477	89,883	95,636
021	Long service awards	34,651	34,651	2,197	2,338	2,487
		1,785,924	1,952,510	1,956,527	2,081,744	2,214,976

General Expenditure

005	Uniforms	0	0	0	0	0
023	Area Committes	0	0	0	0	0
028	Communication	0	0	0	0	0
030	Education/Roadshow	0	0	0	0	0
031	Transport Forum	0	0	0	0	0
033	Woman/Disabled and Old age	0	0	0	0	0
034	Sport	0	0	0	0	0
035	Small farmers	0	0	0	0	0
055	Animal Protection	0	0	0	0	0
056	Libraries	0	0	0	0	0
057	Assistant Fund	0	0	0	0	0
183	Telephone	0	0	0	0	0
027	Agricultural	0	0	0	0	0
058	Festival	0	0	0	0	0
062	LED SMME	0	0	0	0	0
061	LED Project Brick making	0	0	0	0	0
059	LED Training	0	0	0	0	0
064	IDP	0	0	0	0	0
036	Christmas Lisgts and Function	0	0	0	0	0
038	Workshops	0	0	0	0	0
026	Branding and Advertising	0	0	0	0	0
039	Road Signs	0	0	0	0	0
040	Websites	0	0	0	0	0
041	Marketing	0	0	0	0	0
043	Development	0	0	0	0	0
062	LED	0	0	0	0	0
301	EPWP	0	0	0	0	0
044	Product development	0	0	0	0	0
116	Youth Development	0	0	0	0	0
301	EPWP	0	0	0	0	0
029	Agency Commission	0	0	0	0	0
037	Sundry expenses Tourism	0	0	0	0	0
042	Administration	0	0	0	0	0
048	Advertisements	84,110	35,000	37,170	39,363	41,528
049	Town Planning	10,000	0	0	0	0
050	Work Skills Plan	74,795	20,000	30,000	30,000	30,000
051	Subsistance, Congress and Travelling	28,792	25,000	26,550	28,116	29,663
054	Bank charges	0	0	0	0	0
060	Vehicle - Fuel and oil	8,172	5,000	5,310	5,623	5,933
066	Mayors Fund	0	0	0	0	0
069	Chemicals	0	0	0	0	0
071	Departmental costs	0	0	0	0	0
072	General Expenditure	0	0	0	0	0
078	Printing and Stationary	139,277	349,946	380,000	402,420	424,553
080	Rental of Equipment	470,140	230,000	244,260	258,671	272,898
081	Service Charges - Electricity	0	0	0	0	0
082	Financial management - (MFMA & GAMAP)	0	0	0	0	0
084	Municipal Services	774,663	192,898	208,277	224,624	241,879

099	Electrical purchases	0	0	0	0	0
106	Water purchases	0	0	0	0	0
114	Consumable items	24,578	30,000	35 000	37,065	39,104
121	Fire Fighting	0	0	0	0	0
123	Licences	4,274	4,274	4 539	4 807	5,071
132	Weed repellent	0	0	0	0	0
141	Registration at Deed Offices	27,781	50,500	53 631	56 795	59,919
144	Auditcost	0	0	0	0	0
	Internal Audit	0	0	0	0	0
150	Postage	137,495	202,562	215 121	227 813	240,343
159	Radio Licence	7,480	2,000	2 124	2 249	2,373
162	Legal costs	106,850	350,000	100,000	105,900	111,725
183	Telephone charges	307,728	478,792	508 477	538 477	568,094
195	Insurance	267,125	246,320	261 592	277 026	292,262
201	Interest payable - Internal	0	1,063,000	1,128 906	1,195 511	1 261,265
202	Refuse Bags	0	0	0	0	0
204	Water Research	0	0	0	0	0
216	Agency Fees Licensing	0	0	0	0	0
218	Membership Fees	0	0	0	0	0
219	Special Projects	0	0	0	0	0
220	MSIG	0	0	0	0	0
222	Free Basic services Repairs	0	0	0	0	0
221	Free Basic services	0	0	0	0	0
295	Vehicle Tracking	0	0	0	0	0
296	IT expenses	0	0	0	0	0
297	Unbundling of asset	0	0	0	0	0
301	EPWP	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0
292	PMU	0	0	0	0	0
303	Vehicle Installments	0	0	0	0	0
705	Depreciation	0	0	0	0	0
		2,451,255	3,285,292	3,240,957	3,434,462	3,626,608

Repair and maintenance

310	Electricity network	0	0	0	0	0
311	Water reticulation	0	0	0	0	0
306	EPWP Water	0	0	0	0	0
306	Sanitation Net work	0	0	0	0	0
307	Land and Fences	0	0	0	0	0
309	Tools and equipment	0	0	0	0	0
312	Buildings	106,850	50,000	70,000	74,130	78,133
312	EPWP Buildings	0	0	0	0	0
313	Sport Hall	0	0	0	0	0
314	Sport Grounds	32,055	10,000	30,000	31,770	33 486
314	EPWP Sport Grounds	0	0	0	0	0
318	Furniture and Office equipment	10,685	11,000	11,347	12,017	12 678
325	TV Maintenance	0	0	0	0	0
306	Parks	0	0	0	0	0
324	Streets	0	0	0	0	0
324	EPWP Streets	0	0	0	0	0
327	Streetlights	0	0	0	0	0
333	Equipment and Prepaid meters	0	0	0	0	0
336	Roads signs and paint	0	0	0	0	0
301	EPWP Maintenance Project	0	0	0	0	0
339	Vehicles Maintenance	0	0	0	0	0
		149,590	71,000	111 347	117,917	124,297

Capital costs

351	Redemption - External	0	0	0	0	0
		0	0	0	0	0

Contribution to capital out of income

360	Tools and equipment	0	0	0	0	0
365	Municipal building	0	0	0	0	0
366	Furniture and Office equipment	0	0	0	0	0
		0	0	0	0	0

Contribution to funds

397	Contribution. Leave Fund	0	0	0	0	0
396	Contribution Capital Replacement Reserve	0	0	0	0	0
398	Provision for Bad debts	0	0	0	0	0
		0	0	0	0	0

Outdebtoring

400	Charge out to/from other departments	0	0	0	0	0
		0	0	0	0	0
TOTAL EXPENDITURE		R 4,386,770	R 5,308,802	R 5,308,831	R 5,634,123	R 5,965,880
NETT SURPLUS / (DEFICIT)		-4,235,970	-5,217,867	-5,203,811	-5,521,801	-5,845,106
		-4,235,970	-5,217,867	-5,203,811	-5,521,801	-5,845,106
		0	0	0	0	0
		R 4,386,770	R 5,308,802	R 5,308,831	R 5,634,123	R 5,965,880

BAVIAANS MUNICIPALITY
OPERATING BUDGET: 2014/2015
SUMMARY PER LINE ITEM
Budget and Treasury Office

ITEM	Budget 2013/14	Adj Budget 2013/14	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017
INCOME					
562 Membership Fees	0	0	0	0	0
508 Connection fees	0	0	0	0	0
579 Income Various Tourism	0	0	0	0	0
516 Cemetary fees	0	0	0	0	0
536 Design fees/Building plan fees	10,000	1,265	0	0	0
560 Sundry income	0	2,500	2,750	3,025	3,328
561 Commission - Collection	0	0	0	0	0
564 Property Rates	17,654,120	17,654,120	20,064,422	22,070,864	24,277,951
566 Buckets	0	0	0	0	0
567 Municipal Finance Management	1,400,000	1,400,000	1,600,000	1,700,000	1,800,000
568 Faxes and photocopies	0	0	0	0	0
588 Rental of Assets	0	0	0	0	0
594 Equitable Share	5,203,800	5,203,800	5,511,851	6,375,679	6,552,959
601 Disconnection fee	0	0	0	0	0
604 Vehicle Registrations	0	0	0	0	0
605 Vehicle Testing	0	0	0	0	0
607 Learners Licences	0	0	0	0	0
608 Drivers Licences	0	0	0	0	0
612 New Service connections	0	0	0	0	0
616 Rezoning Fees	0	0	0	0	0
636 Rent - other buildings	0	0	0	0	0
637 Pound fees	0	0	0	0	0
644 Rente - overdue accounts	100,000	224,000	246,400	271,040	298,144
648 Interest on Tax	50,000	115,000	126,500	139,150	153,065
652 Interest on fixed deposits	80,000	80,000	88,000	96,800	106,480
653 Interest on Current Account	0	0	0	0	0
656 Septic Tanks	0	0	0	0	0
681 Subsidy library	0	0	0	0	0
682 Subsidy Cacadu	0	0	0	0	0
676 PMU	0	0	0	0	0
570 MSIG	890,000	890,000	934,000	967,000	1,018,000
705 Availability charges	0	0	0	0	0
734 EPWP	0	0	0	0	0
735 Premier additional income	0	0	0	0	0
678 Vat Income	3,600,000	0	0	0	0
700 Fines	0	0	0	0	0
704 Traffic Certificates	0	0	0	0	0
707 Water Sales	0	0	0	0	0
708 Electricity sales - Conventional	0	0	0	0	0
709 Electricity sales - Pre-paid meters	0	0	0	0	0
710 Electricity - Bulk	0	0	0	0	0
716 Refuse Removal	0	0	0	0	0
718 Refuse Bags	0	0	0	0	0
719 Sewerage Fees	0	0	0	0	0
820 Income conditional grant - AG	0	441,151	0	0	0
SETA claims					
736 Letter of demand	0	100	110	121	133
738 Summons	0	100	110	121	133
720 Valuation Fees	20,000	20,000	21,200	22,472	23,820
Application fee consent use					
Consent use					
Encroachment					
TOTAL INCOME	29,007,920	26,032,036	28,595,343	31,646,272	34,234,013
LESS: REVENUE FOREGONE					
221 Free Basic Services	(221,998)	(564,419)	(620,861)	(682,947)	(751,242)
Rates Rebate	(13,916,742)	(13,916,742)	(15,308,417)	(16,839,258)	(18,523,184)
	(14,138,740)	(14,481,161)	(15,929,278)	(17,522,205)	(19,274,426)
TOTAL DIRECT OPERATING REVENUE	14,869,180	11,550,875	12,666,065	14,124,067	14,959,587

EXPENDITURE

Salaris & Allowances

001	Salaries	3,000,437	2,896,421	3,083,112	3 280 431	3 490,378
002	Wages	0	0	0	0	0
004	Allowance Housing	3,132	6,626	2,232	2 375	2,527
006	Vehicle Allowance	0	55,935	174,843	186 033	197,939
007	Groupinsurance Contribution	0	0	0	0	0
008	Medical Contribution	189,714	177,913	214 803	228 550	243 178
	Medical contribution Pensioners	0	0	0	0	0
009	Skills development Levy	18,977	23,907	34,127	36 311	38,635
010	Pension fund Contribution	164,830	208,121	313 628	333,700	355,057
011	UIF Contribution	18,977	23,812	24 850	26 440	28 132
012	Industrial Council Levy	1,142	1,117	1 219	1 297	1,380
014	Provident fund	0	41,752	0	0	0
015	Cell Phone Allowance	21,600	17,400	10,800	11,491	12 227
017	Overtime	0	3,000	0	0	0
019	Allowance Other	0	12,000	16,416	17,467	18 584
020	Bonusses Management	0	0	0	0	0
020	Bonus	158,144	167,519	177,273	188,619	200 691
021	Long service awards	14,751	14,751	3,882	4,131	4,395
		3,591,705	3,650,274	4,057,185	4,316,845	4,593,123

General Expenditure

005	Uniforms	0	0	0	0	0
023	Area Committes	0	0	0	0	0
028	Communication	0	0	0	0	0
030	Education/Roadshow	0	0	0	0	0
031	Transport Forum	0	0	0	0	0
033	Woman/Disabled and Old age	0	0	0	0	0
034	Sport	0	0	0	0	0
035	Small farmers	0	0	0	0	0
055	Animal Protection	0	0	0	0	0
056	Libraries	0	0	0	0	0
057	Assistant Fund	0	0	0	0	0
183	Telephone	0	0	0	0	0
027	Agricultural	0	0	0	0	0
058	Festival	0	0	0	0	0
062	LED SMME	0	0	0	0	0
061	LED Project Brick making	0	0	0	0	0
059	LED Training	0	0	0	0	0
064	IDP	0	0	0	0	0
036	Christmas Lisgts and Function	0	0	0	0	0
038	Workshops	0	0	0	0	0
026	Branding and Advertising	0	0	0	0	0
039	Road Signs	0	0	0	0	0
040	Websites	0	0	0	0	0
041	Marketing	0	0	0	0	0
043	Development	0	0	0	0	0
062	LED	0	0	0	0	0
301	EPWP	0	0	0	0	0
044	Product development	0	0	0	0	0
116	Youth Development	0	0	0	0	0
301	EPWP	0	0	0	0	0
029	Agency Commission	0	0	0	0	0
037	Sundry expenses Tourism	0	0	0	0	0
042	Administration	0	0	0	0	0
048	Advertisements	0	0	0	0	0
049	Town Planning	0	0	0	0	0
050	Work Skills Plan	0	0	0	0	0
051	Subsistance, Congress and Travelling	26,713	91,908	45,000	47,655	50 276
054	Bank charges	180,000	180,000	191,160	202,438	213 573
060	Vehicle - Fuel and oil	0	0	0	0	0
066	Mayors Fund	0	0	0	0	0
069	Chemicals	0	0	0	0	0
071	Departmental costs	0	0	0	0	0
072	General Expenditure	0	0	0	0	0
078	Printing and Stationary	0	0	0	0	0
080	Rental of Equipment	0	0	0	0	0
081	Service Charges - Electricity	0	0	0	0	0
082	Financial management - (MFMA & GAMAP)	1,257,294	1,257,294	1,589,965	1,700 000	1 800 000
084	Municipal Services	100,000	0	110,000	121,000	133 100
099	Electrical purchases	0	0	0	0	0
106	Water purchases	0	0	0	0	0
114	Consumable items	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0

123	Licences	0	0	0	0	0
132	Weed repellent	0	0	0	0	0
141	Registration at Deed Offices	0	0	0	0	0
144	Auditcost	600,000	662,330	1,133,405	1,200,276	1,266,291
	Internal Audit	0	500,000	700,000	742,000	786,520
150	Postage	0	0	0	0	0
159	Radio Licence	0	0	0	0	0
162	Legal costs	0	0	0	0	0
183	Telephone charges	0	0	0	0	0
195	Insurance	0	0	0	0	0
201	Interest payable - Internal	195,000	0	0	0	0
202	Refuse Bags	0	0	0	0	0
204	Water Research	0	0	0	0	0
216	Agency Fees Licensing	0	0	0	0	0
218	Membership Fees	0	0	0	0	0
219	Special Projects	0	0	0	0	0
220	MSIG	793,474	793,474	826,670	967,000	1,018,000
222	Free Basic services Repairs	0	0	0	0	0
221	Free Basic services	0	0	0	0	0
295	Vehicle Tracking					
296	IT Expenses	0	700,000	530,000	700,000	700,000
297	Unbundling of assets	0	543,620	0	0	0
301	EPWP	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0
292	PMU	0	0	0	0	0
303	Vehicle Installments	0	0	0	0	0
705	Depreciation	8,000,000	15,600,000	15,600,000	15,600,000	15,600,000
		11,152,481	20,328,626	20,726,200	21,280,369	21,567,760

Repair and maintenance

310	Electricity network	0	0	0	0	0
311	Water reticulation	0	0	0	0	0
306	EPWP Water	0	0	0	0	0
306	Sanitation Net work	0	0	0	0	0
307	Land and Fences	0	0	0	0	0
309	Tools and equipment	0	0	0	0	0
312	Buildings	0	0	0	0	0
312	EPWP Buildings	0	0	0	0	0
313	Sport Hall	0	0	0	0	0
314	Sport Grounds	0	0	0	0	0
314	EPWP Sport Grounds	0	0	0	0	0
318	Furniture and Office equipment	0	0	15,000	15,885	16,759
325	TV Maintenance	0	0	0	0	0
306	Parks	0	0	0	0	0
324	Streets	0	0	0	0	0
324	EPWP Streets	0	0	0	0	0
327	Streetlights	0	0	0	0	0
333	Equipment and Prepaid meters	0	0	0	0	0
336	Roads signs and paint	0	0	0	0	0
301	EPWP Maintenance Project	0	0	0	0	0
339	Vehicles Maintenance	0	0	0	0	0
		0	0	15,000	15,885	16,759

Capital costs

351	Redemption - External	0	0	0	0	0
		0	0	0	0	0

Contribution to capital out of income

360	Tools and equipment	0	0	0	0	0
365	Municipal building	0	0	0	0	0
366	Furniture and Office equipment	0	0	0	0	0
		0	0	0	0	0

Contribution to funds

397	Contribution Leave Fund	0	0	0	0	0
396	Contribution Capital Replacement Reserve	0	0	0	0	0
398	Provision for Bad debts	0	0	0	0	0
		0	0	0	0	0

Outdebtoring

400	Charge out to/from other departments	0	0	0	0	0
		0	0	0	0	0

TOTAL EXPENDITURE	R 14,744,186	R 23,978,900	R 24,798,385	R 25,613,099	R 26,177,641
NETT SURPLUS / (DEFICIT)	124,994	-12,428,025	-12,132,319	-11,489,032	-11,218,054

BAVIAANS MUNICIPALITY
OPERATING BUDGET: 2014/2015
SUMMARY PER LINE ITEM
Community Services

ITEM	Budget 2013/14	Adj Budget 2013/14	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017
INCOME					
562 Membership Fees	120,000	120,000	80,000	88,000	96,800
565 Slingby Maps	0	2,600	5,000	5,500	6,050
508 Connection fees	0	0	0	0	0
579 Income Various Tourism	0	0	0	0	0
516 Cemetary fees	10,000	12,500	11,000	12,100	13,310
536 Design fees/Building plan fees	0	0	0	0	0
560 Sundry income	0	20,085	22,094	24,303	26,733
561 Commission - Collection	0	0	0	0	0
564 Property Rates	0	0	0	0	0
566 Buckets	0	0	0	0	0
567 Municipal Finance Management	0	0	0	0	0
568 Faxes and photocopies	0	0	0	0	0
588 Rental of Assets	0	0	0	0	0
594 Equitable Share	0	0	3 277,144	3,791,000	3,893,357
601 Disconnection fee	0	0	0	0	0
604 Vehicle Registrations	2,976,380	0	0	0	0
605 Vehicle Testing	20,000	0	0	0	0
607 Leaners Licences	50,000	56,340	61,974	68,171	74,989
608 Drivers Licences	50,000	528,670	581,537	639,691	703,660
612 New Service connections	0	0	0	0	0
Commission Agency services	0	738,000	782,280	829,217	878,970
616 Rezoning Fees	0	0	0	0	0
636 Rent - other buildings	0	0	0	0	0
637 Pound fees	0	0	0	0	0
644 Rente - overdue accounts	0	0	0	0	0
648 Interest on Tax	0	0	0	0	0
653 Interest on Current Account	0	0	0	0	0
656 Septic Tanks	0	0	0	0	0
681 Subsidy Library	220,000	220,000	300,000	300,000	316,000
682 Subsidy Cacadu	479,073	260,000	250,000	275,000	302,500
676 PMU	0	0	0	0	0
570 MSIG	0	0	0	0	0
705 Availability charge	0	0	0	0	0
734 EPWP	0	0	0	0	0
735 Premier additional income	0	0	0	0	0
678 Vat Income	0	0	0	0	0
700 Fines	20,000	15,000	10,000	11,000	12,100
704 Traffic Certificates	0	0	0	0	0
707 Water Sales	0	0	0	0	0
708 Electricity sales - Conventional	0	0	0	0	0
709 Electricity sales - Pre-paid meters	0	0	0	0	0
710 Electricity - Bulk	0	0	0	0	0
716 Refuse Removal	0	0	0	0	0
718 Refuse Bags	0	0	0	0	0
719 Sewerage Fees	0	0	0	0	0
820 Income conditional grant - AG	0	0	0	0	0
SETA claims					
736 Letter of demand	0	0	0	0	0
738 Summons	0	0	0	0	0
720 Valuation Fees	0	0	0	0	0
Application fee consent use					
Consent use					
Encroachment					
TOTAL INCOME	3,945,453	1,973,195	5,381,029	6,043,982	6,324,469
LESS: REVENUE FOREGONE					
221 Free Basic Services	0	0	0	0	0
Rates Rebate	0	0	0	0	0
	0	0	0	0	0
TOTAL DIRECT OPERATING REVENUE	3,945,453	1,973,195	5,381,029	6,043,982	6,324,469

EXPENDITURE

Salaris & Allowances

001	Salaries	3,033,101	3,092,974	3 198,095	3,402,773	3 620,550
002	Wages	0	4,560	0	0	0
004	Allowance Housing	2,268	2,568	2,268	2,413	2 568
006	Vehicle Allowance	0	132,000	139,920	148,875	158 403
007	Groupinsurance Contribution	0	2,917	0	0	0
008	Medical Contribution	241,003	186,597	174,838	186,028	197,933
	Medical contribution Pensioners					
009	Skills development Levy	25,227	27,960	34,168	36,354	38 681
010	Pension fund Contribution	221,487	265,469	328,329	349,342	371,700
011	UIF Contribution	30,331	28,707	29,272	31,146	33 139
012	Industrial Council Levy	1,142	1,045	1,444	1,536	1,635
014	Provident fund	0	74,971	0	0	0
015	Cell Phone Allowance	13,200	13,200	13,200	14,045	14 944
017	Overtime	30,710	31,261	45,386	48,290	51 381
019	Allowance Other	1,260	1,260	18,915	20,125	21,413
020	Bonusses Management	0	0	0	0	0
020	Bonus	210,222	188,136	218 661	232,655	247 545
021	Long service bonus	19,745	19,745	10 608	11,287	12 009
		3,829,696	4,073,371	4,215,102	4,484 869	4,771,900

General Expenditure

005	Uniforms	12,000	0	28 000	29 652	31 283
023	Ward Committes	50,000	50,000	0	0	0
028	Communication	55,000	110,000	60 000	63 540	67 035
030	Education/Roadshow	0	0	0	0	0
031	Road Forum	30,000	15,000	15 930	16 870	17 798
033	Woman/Disabled and Old age	0	0	0	0	0
034	Sport	20,000	10,000	0	0	0
035	Small farmers	0	0	10,000	10,590	11,172
055	Animal Protection	0	0	40,000	42,360	44,690
056	Libraries	0	0	100,000	100,000	105,500
057	Assistant Fund	60,000	40,000	50,000	52,950	55,862
183	Telephone	0	0	0	0	0
027	Agricultural	0	0	0	0	0
058	Festival	0	0	0	0	0
062	LED SMME	0	0	0	0	0
061	LED Project Brick making	260,000	0	260,000	0	0
059	LED Training	50,000	30,000	50,000	52,950	55 862
064	IDP	0	0	0	0	0
036	Christmas Lisgts and Function	0	0	0	0	0
038	Workshops	10,000	0	10 000	10,590	11,172
026	Branding and Advertising	10,000	0	10,000	10,590	11,172
039	Road Signs	15,000	0	15 000	15 885	16 759
040	Websites	15,000	17,100	20 000	21,180	22 345
041	Marketing	50,000	65,000	50 000	52 950	55 862
043	Development	50,000	30,000	50 000	52,950	55 862
062	LED	0	0	0	0	0
301	EPWP	0	0	0	0	0
044	Product development	10,000	10,000	40,000	42 360	44,690
116	Youth Development	0	0	20,000	21,180	22,345
301	EPWP	0	0	0	0	0
029	Agency Commission	0	0	0	0	0
037	Sundry expenses Tourism	37,398	22,398	20,000	21,180	22,345
042	Administration	0	0	0	0	0
048	Advertisements	0	0	0	0	0
049	Town Planning	0	0	0	0	0
050	Work Skills Plan	0	0	0	0	0
051	Subsistance Congress and Travelling	0	0	0	0	0
054	Bank charges	0	0	0	0	0
060	Vehicle - Fuel and oil	0	0	0	0	0
066	Mayors Fund	0	0	0	0	0
069	Chemicals	0	0	0	0	0
071	Departmental costs	0	0	0	0	0
072	General Expenditure	0	0	0	0	0
078	Printing and Stationary	3,169	79,554	86 351	91 446	96,475
080	Rental of Equipment	0	0	0	0	0
081	Service Charges - Electricity	0	0	0	0	0
082	Financial management - (MFMA & GAMAP)	0	0	0	0	0
084	Municipal Services	9,617	54,861	59,438	62,993	66 516
099	Electrical purchases	0	0	0	0	0
106	Water purchases	0	0	0	0	0
114	Consumable items	0	0	3 000	3,177	3 352
121	Fire Fighting	42,740	98,000	104 654	111,352	118 479

123	Licences	10,000	10,000	10,620	11,247	11,865
132	Weed repellent	0	0	0	0	0
141	Registration at Deed Offices	0	0	0	0	0
144	Auditcost	0	0	0	0	0
	Internal Audit Cost	0	0	0	0	0
150	Postage	4,616	4,616	4,902	5,191	5,477
159	Radio Licence	0	0	0	0	0
162	Legal costs	0	0	0	0	0
183	Telephone charges	2,137	2,137	16,769	17,759	18,736
195	Insurance	25,000	0	0	0	0
201	Interest payable - Internal	0	0	0	0	0
202	Refuse Bags	0	0	0	0	0
204	Water Research	0	0	0	0	0
216	Agency Fees Licensing	2,208,290	0	0	0	0
218	Membership Fees	0	0	0	0	0
219	Special Projects	15,000	30,000	0	0	0
220	MSIG	0	0	0	0	0
222	Free Basic services Repairs	0	0	0	0	0
221	Free Basic services	0	0	0	0	0
295	Vehicle Tracking	0	0	0	0	0
296	IT Expenses	0	0	0	0	0
297	Unbundling of assets	0	0	0	0	0
301	EPWP	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0
292	PMU	0	0	0	0	0
303	Vehicle Installments	0	0	0	0	0
705	Depreciation	0	0	0	0	0
		3,054,966	678,666	1,134,665	920,942	972,654

Repair and maintenance

310	Electricity network	0	0	0	0	0
311	Water reticulation	0	0	0	0	0
306	EPWP Water	0	0	0	0	0
306	Sanitation Net work	0	0	0	0	0
307	Land and Fences	2,137	0	2,500	2,648	2,793
309	Tools and equipment	0	0	7,000	7,413	7,821
312	Buildings	0	0	0	0	0
312	EPWP Buildings	0	0	0	0	0
313	Sport Hall	0	0	0	0	0
314	Sport Grounds	0	0	0	0	0
314	EPWP Sport Grounds	0	0	0	0	0
318	Furniture and Office equipment	0	0	6,000	6,355	6,710
325	TV Maintenance	0	0	0	0	0
306	Parks	5,000	0	5,310	5,623	5,933
324	Streets	0	0	0	0	0
324	EPWP Streets	0	0	0	0	0
327	Streetlights	0	0	0	0	0
333	Equipment and Prepaid meters	0	0	0	0	0
336	Roads signs and paint	53,425	7,500	55,000	58,245	61,448
301	EPWP Maintenance Project	0	0	0	0	0
339	Vehicles Maintenance	50,000	0	53,100	56,233	59,326
		110,562	7,500	128,910	136,517	144,030

Capital costs

351	Redemption - External	0	0	0	0	0
		0	0	0	0	0

Contribution to capital out of income

360	Tools and equipment	0	0	0	0	0
365	Municipal building	0	0	0	0	0
366	Furniture and Office equipment	0	0	0	0	0
		0	0	0	0	0

Contribution to funds

397	Contribution Leave Fund	0	0	0	0	0
396	Contribution Capital Replacement Reserve	0	0	0	0	0
398	Provision for Bad debts	0	0	0	0	0
		0	0	0	0	0

Outdebtoring

400	Charge out to/from other departments	0	0	0	0	0
		0	0	0	0	0

TOTAL EXPENDITURE

R 6,995,224

R 4,759,537

R 5,478,677

R 5,542,327

R 5,888,585

NETT SURPLUS / (DEFICIT)

-3,049,771-2,786,342-97,649501,855435,884

BAVIAANS MUNICIPALITY
OPERATING BUDGET: 2014/2015
SUMMARY PER LINE ITEM
Technical Services

ITEM	Budget 2013/14	Adj Budget 2013/14	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017
INCOME					
562 Membership Fees	0	0	0	0	0
508 Connection fees	8,000	65,000	36,100	39,710	43 681
579 Income Various Tourism	0	0	0	0	0
516 Cemetary fees	0	0	0	0	0
536 Design fees/Building plan fees	0	0	12,000	13,200	14,520
560 Sundry income	0	31,295	34,596	38,056	41,862
561 Commission - Collection	0	0	0	0	0
564 Property Rates	0	0	0	0	0
566 Buckets	0	7,568	8,703	9,574	10 531
567 Municipal Finance Management	0	0	0	0	0
568 Faxes and photocopies	0	0	0	0	0
588 Rental of Assets	0	0	0	0	0
594 Equitable Share	12,142,200	12,142,200	10,289,005	11,902,321	12 223 684
601 Disconnection fee	0	500	550	605	666
604 Vehicle Registrations	0	0	0	0	0
605 Vehicle Testing	0	0	0	0	0
607 Leaners Licences	0	0	0	0	0
608 Drivers Licences	0	0	0	0	0
612 New Service connections	20,000	10,000	11,000	12,100	13 310
616 Rezoning Fees	0	0	5,800	6,380	7,018
636 Rent - other buildings	0	0	0	0	0
637 Pound fees	0	0	0	0	0
644 Rente - overdue accounts	0	0	0	0	0
648 Interest on Tax	0	0	0	0	0
653 Interest on Current Account	0	0	0	0	0
656 Septic Tanks	323,400	223,000	256,450	282,095	310,305
668 Rental Property	0	0	0	0	0
669 Sport - Hall	0	0	0	0	0
670 Sport - grounds	0	0	0	0	0
681 Subsidy library	0	0	0	0	0
682 Subsidy Cacadu	0	0	0	0	0
676 PMU	601,500	601,500	494,900	445 500	454,900
570 MSIG	0	0	0	0	0
705 Availability charges	0	50,000	55 000	60 500	66,550
734 EPWP	1,045,000	1,045,000	1,390 000	0	0
735 Premier additional income	0	0	0	0	0
678 Vat Income	0	0	0	0	0
700 Fines	0	0	0	0	0
704 Traffic Certificates	0	0	0	0	0
707 Water Sales	3,480,578	3,480,578	3,828 636	4 211,500	4 632,650
708 Electricity sales - Conventional	1,666,560	1,666,560	1,833 216	2,016 538	2,218,191
709 Electricity sales - Pre-paid meters	7,416,192	7,416,192	8,157,811	8,973 592	9 870,952
710 Electricity - Bulk	1,120,000	1,000,000	1,100 000	1,210,000	1 331,000
716 Refuse Removal	2,407,152	2,407,152	2,768 225	3,045,047	3 349,552
718 Refuse Bags	0	0	0	0	0
719 Sewerage Fees	1,731,840	1,731,840	1,991,616	2,190,778	2 409,855
820 Income conditional grant - AG	0	0	0	0	0
SETA claims					
736 Letter of demand	0	0	0	0	0
738 Summons	0	0	0	0	0
720 Valuation Fees	0	0	0	0	0
Application fee consent use			250	275	303
Consent use			1,750	1,925	2,118
Encroachment			3,000	3,300	3,630
TOTAL INCOME	31,962,422	31,878,385	32 278,609	34,462,995	37,005,275
LESS: REVENUE FOREGONE					
221 Free Basic Services	(5,496,178)	(5,174,757)	(4 663 962)	(5 130 358)	(5,643 394)
Rates Rebate	0	0	0	0	0
	(5,496,178)	(5,174,757)	(4,663 962)	(5,130 358)	(5,643,394)
TOTAL DIRECT OPERATING REVENUE	26,466,245	26,703,628	27,614 647	29,332,637	31,361,881

EXPENDITURE

Salaris & Allowances

001	Salaries	7,171,828	7,055,732	7,804,195	8,303,664	8,835,098
002	Wages	0	0	0	0	0
004	Allowance: Housing	10,500	19,166	25,014	26,615	28,318
006	Vehicle Allowance	0	35,000	37,100	39,474	42,001
007	Group Insurance Contribution	0	0	0	0	0
008	Medical Contribution	274,943	227,708	310,499	330,371	351,515
	Medical Contribution Pensioners					
009	Skills development Levy	66,614	76,226	84,131	89,515	95,244
010	Pension fund Contribution	729,069	676,894	1,075,389	1,144,214	1,217,444
011	UIF Contribution	71,718	70,064	71,563	76,143	81,016
012	Industrial Council Levy	2,713	120,603	4,724	5,027	5,348
014	Provident fund	1,571	173,844	0	0	0
015	Cell Phone Allowance	39,600	39,600	41,400	44,050	46,869
017	Overtime	341,857	342,482	409,748	435,972	463,874
019	Allowance: Other	160,079	108,295	143,271	152,440	162,196
020	Bonusses Management	0	0	0	0	0
020	Bonus	555,116	534,382	608,884	647,853	689,316
021	Long service bonus	64,275	64,275	39,736	42,279	44,985
		9,489,884	9,544,271	10,655,655	11,337,617	12,063,224

General Expenditure

005	Uniforms	58,685	12,000	62,000	65,658	69,216
023	Area Committees	0	0	0	0	0
028	Communication	0	0	0	0	0
030	Education/Roadshow	0	0	0	0	0
031	Transport Forum	0	0	0	0	0
033	Woman/Disabled and Old age	0	0	0	0	0
034	Sport	0	0	0	0	0
035	Small farmers	0	0	0	0	0
055	Animal Protection	0	0	0	0	0
056	Libraries	0	0	0	0	0
057	Assistant Fund	0	0	0	0	0
183	Telephone	0	0	0	0	0
027	Agricultural	0	0	0	0	0
058	Festival	0	0	0	0	0
062	LED SMME	0	0	0	0	0
061	LED Project Brick making	0	0	0	0	0
059	LED Training	0	0	0	0	0
064	IDP	0	0	0	0	0
036	Christmas Lisgts and Function	0	0	0	0	0
038	Workshops	0	0	0	0	0
026	Branding and Advertising	0	0	0	0	0
039	Road Signs	0	0	0	0	0
040	Websites	0	0	0	0	0
041	Marketing	0	0	0	0	0
043	Development	0	0	0	0	0
062	LED	0	0	0	0	0
301	EPWP	1,045,000	1,309,524	1,390,000	0	0
044	Product development	0	0	0	0	0
116	Youth Development	0	0	0	0	0
301	EPWP	0	0	0	0	0
029	Agency Commission	117,535	175,000	185,850	196,815	207,640
037	Sundry expenses Tounsm	0	0	0	0	0
042	Administration	0	0	0	0	0
048	Advertisements	0	0	0	0	0
049	Town Planning	0	0	10,620	11,257	11,933
050	Work Skills Plan	0	0	0	0	0
051	Subsistance Congress and Travelling	0	0	0	0	0
054	Bank charges	0	0	0	0	0
060	Vehicle - Fuel and oil	1,168,673	1,213,000	1,288,206	1,364,210	1,437,935
066	Mayors Fund	0	0	0	0	0
069	Chemicals	160,275	204,000	226,648	240,020	253,221
071	Departmental costs	0	0	0	0	0
072	General Expenditure	0	0	5,000	5,295	5,586
078	Printing and Stationary	4,529	1,500	16,093	17,042	17,967
080	Rental of Equipment	0	0	0	0	0
081	Service Charges - Electricity	1,282,841	1,140,000	1,210,680	1,282,110	1,352,416
082	Financial management - (MFMA & GAMAP)	0	0	0	0	0
084	Municipal Services	22,439	342,241	25,000	26,475	27,931

099	Electrical purchases	9,396,000	9,396,000	10,153,318	10,752,363	11,343,743
106	Water purchases	0	0	0	0	0
114	Consumable items	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0
123	Licences	26,540	26,540	28,185	29,848	31,477
132	Weed repellent	0	0	0	0	0
141	Registration at Deed Offices	0	0	0	0	0
144	Auditcost	0	0	0	0	0
	Internal Audit	0	0	0	0	0
150	Postage	0	0	0	0	0
159	Radio Licence	0	0	0	0	0
162	Legal costs	0	0	0	0	0
183	Telephone charges	21,370	10,331	12,172	12,890	13,595
195	Insurance	0	0	0	0	0
201	Interest payable - Internal	0	0	0	0	0
202	Refuse Bags	133,563	124,200	150,000	158,850	167,587
204	Water Research	37,398	45,000	47,790	50,610	53,393
216	Agency Fees Licensing	0	0	0	0	0
218	Membership Fees	0	0	0	0	0
219	Special Projects	0	0	0	0	0
220	MSIG	0	0	0	0	0
222	Free Basic services Repairs	32,055	30,000	31,860	33,740	35,595
221	Free Basic services	0	0	0	0	0
295	Vehicle Tracking	0	292,000	310,104	328,400	346,134
296	IT Expenses	0	0	0	0	0
297	Unbundling of assets	0	0	0	0	0
301	EPWP	0	0	0	0	0
121	Fire Fighting	0	0	0	0	0
292	PMU	601,500	538,500	494,900	445,500	454,900
303	Vehicle Installments	0	0	0	0	0
705	Depreciation	0	0	0	0	0
		14,108,401	14,859,836	15,648,426	15,021,084	15,830,269

Repair and maintenance

310	Electricity network	120,000	110,000	125,000	132,375	139,656
311	Water reticulation	90,000	90,000	95,580	101,219	106,786
306	EPWP Water	0	0	0	0	0
306	Sanitation Net work	0	0	90,000	95,310	100,552
307	Land and Fences	51,288	10,000	55,000	58,245	61,448
309	Tools and equipment	37,398	20,000	43,000	45,537	48,042
312	Buildings	0	0	0	0	0
312	EPWP Buildings	0	0	0	0	0
313	Sport Hall	0	0	0	0	0
314	Sport Grounds	0	0	0	0	0
314	EPWP Sport Grounds	0	0	0	0	0
318	Furniture and Office equipment	0	0	0	0	0
325	TV Maintenance	21,370	11,000	22,000	23,298	24,579
306	Parks	0	0	0	0	0
324	Streets	106,850	50,000	110,000	116,490	122,897
324	EPWP Streets	0	0	0	0	0
327	Streetlights	53,425	50,000	53,100	56,233	59,326
333	Equipment and Prepaid meters	50,000	50,000	53,100	56,233	59,326
336	Roads signs and paint	0	0	0	0	0
301	EPWP Maintenance Project	0	0	0	0	0
339	Vehicles Maintenance	286,768	280,000	297,360	314,904	332,224
		817,099	671,000	944,140	999,844	1,054,836

Capital costs

351	Redemption - External	0	0	0	0	0
		0	0	0	0	0

Contribution to capital out of income

360	Tools and equipment	130,000	0	0	0	0
365	Municipal building	0	0	0	0	0
366	Furniture and Office equipment	0	0	0	0	0
		130,000	0	0	0	0

Contribution to funds

397	Contribution: Leave Fund	0	0	0	0	0
396	Contribution: Capital Replacement Reserve	0	0	0	0	0
398	Provision for Bad debts	0	0	0	0	0
		0	0	0	0	0

Outdebtoring

400	Charge out to/from other departments	0	0	0	0	0
		0	0	0	0	0
	TOTAL EXPENDITURE	R 24,545,384	R 25,075,107	R 27,248,220	R 27,358,545	R 28,948,329
	NETT SURPLUS / (DEFICIT)	1,920,861	1,628,522	366,427	1,974,092	2,413,552

ANNEXURE E

SUMMARY LINE

ITEMS

BAVIAANS MUNICIPALITY - TOTAL BUDGET

Vote Nuber	Description	2014/2015 Medium Term Revenue & Expenditure Framework				
		Budget year 2013/2014	Adj budget 2013/14	Budget year 2014/2015	Budget year 2015/2016	Budget year 2016/2017
	OPERATING REVENUE					
020	PROPERTY RATES	17,654,120.00	17,654,120.00	20,064,422.00	22,070,864.20	24,277,950.62
0564	Property Rates	17,654,120.00	17,654,120.00	20,064,422.00	22,070,864.20	24,277,950.62
030	PENALTIES IMPOSED AND COLLECTION CHARGES ON RATES	0.00	0.00	0.00	0.00	0.00
040	SERVICES CHARGES	18,145,722.20	17,982,890.20	19,999,657.22	21,999,622.94	24,199,585.24
05	Availability charges	0	50,000	55,000	60,500	66,550
0707	Water Sales	3,480,578.20	3,480,578.20	3,828,636.02	4,211,499.62	4,632,649.58
0708	Electricity - Conventional	1,666,560.00	1,666,560.00	1,833,216.00	2,016,537.60	2,218,191.36
0709	Sales Pre paid meters	7,416,192.00	7,416,192.00	8,157,811.20	8,973,592.32	9,870,951.55
0710	Electricity Bulk	1,120,000.00	1,000,000.00	1,100,000.00	1,210,000.00	1,331,000.00
0716	Refuse Removal	2,407,152.00	2,407,152.00	2,768,224.80	3,045,047.28	3,349,552.01
0719	Sanitation	1,731,840.00	1,731,840.00	1,991,616.00	2,190,777.60	2,409,855.36
0566	Buckets	0.00	7,568.00	8,703.20	9,573.52	10,530.87
0656	Sewerage Tanks	323,400.00	223,000.00	256,450.00	282,095.00	310,304.50
070	RENT OF FACILITIES AND EQUIPMENT	120,000.00	38,700.00	42,570.00	46,827.00	51,509.70
0588	Rental of Assets	120,000.00	20,000.00	22,000.00	24,200.00	26,620.00
0636	Rent - other buildings	0.00	1,600.00	1,760.00	1,936.00	2,129.60
0668	Rental Property	0.00	17,000.00	18,700.00	20,570.00	22,627.00
0670	Sport - grounds	0.00	100.00	110.00	121.00	133.10
080	INTEREST EARNED - EXTERNAL INVESTMENTS	80,000.00	80,000.00	88,000.00	96,800.00	106,480.00
0652	Interest on Investment	80,000.00	80,000.00	88,000.00	96,800.00	106,480.00
100	INTEREST EARNED - OUTSTANDING DEBTORS	150,000.00	339,000.00	372,900.00	410,190.00	451,209.00
0644	Interest and Surcharge	100,000.00	224,000.00	246,400.00	271,040.00	298,144.00
0648	Interest on Property Rates	50,000.00	115,000.00	126,500.00	139,150.00	153,065.00
130	FINES	20,000.00	15,000.00	10,000.00	11,000.00	12,100.00
0700	Traffic Fines	20,000.00	15,000.00	10,000.00	11,000.00	12,100.00
150	INCOME FOR AGENCY SERVICES	2,996,380.00	738,000.00	782,280.00	829,216.80	878,969.81
0604	Vehicle Licences	2,976,380.00	0.00	0.00	0.00	0.00
0605	Vehicle Testing	20,000.00	0.00	0.00	0.00	0.00
	Commission Agency services	0.00	738,000.00	782,280.00	829,216.80	878,969.81
0000	LICENSES AND PERMITS	100,000.00	585,010.00	643,511.00	707,862.10	778,648.31
	Leaners Licences	50,000.00	56,340.00	61,974.00	68,171.40	74,988.54
	Drivers Licences	50,000.00	528,670.00	581,537.00	639,690.70	703,659.77
160	GRANTS & SUBSIDIES RECEIVED - Operating	23,329,573.00	23,551,651.45	25,449,900.00	27,222,500.00	28,093,400.00
0682	Subsidy Cacadu	479,073.00	260,000.00	250,000.00	275,000.00	302,500.00
0681	Subsidy Cacadu Library	220,000.00	220,000.00	300,000.00	300,000.00	316,000.00
0676	Project Management Unit	601,500.00	601,500.00	494,900.00	445,500.00	454,900.00
0570	MSIG	890,000.00	890,000.00	934,000.00	967,000.00	1,018,000.00
0734	EPWP Wages	1,045,000.00	1,045,000.00	1,390,000.00	0.00	0.00
0567	Finance Management Grant	1,400,000.00	1,400,000.00	1,600,000.00	1,700,000.00	1,800,000.00
	Premier additional income					
0594	Equitable Share	18,694,000.00	18,694,000.00	20,481,000.00	23,535,000.00	24,202,000.00
0820	Income Cond grant - AG	0.00	441,151.45	0.00	0.00	0.00
170	OTHER OPERATING REVENUE	3,818,800.00	338,180.00	309,759.95	336,887.95	366,677.86
0508	Connection and Re Connections	8,000.00	65,000.00	36,100.00	39,710.00	43,681.00
0516	Cemetery Fees	10,000.00	12,500.00	11,000.00	12,100.00	13,310.00
0536	Building Fees	10,000.00	14,000.00	12,000.00	13,200.00	14,520.00
0560	Sundry Income	0.00	56,900.00	62,761.95	69,038.15	75,941.96
0561	Commission	20,000.00	25,000.00	27,500.00	30,250.00	33,275.00
0562	Membership Fees Tourism	120,000.00	120,000.00	80,000.00	88,000.00	96,800.00

0565	Slingby maps	0.00	2,600.00	5,000.00	5,500.00	6,050.00
0579	Events and other tourism t	0.00	0.00	0.00	0.00	0.00
0568	Photostats	800.00	900.00	990.00	1,089.00	1,197.90
0601	Disconnection fee	0.00	500.00	550.00	605.00	665.50
0612	New Service Connections	20,000.00	10,000.00	11,000.00	12,100.00	13,310.00
0616	Rezoning Fees	10,000.00	10,000.00	5,800.00	6,380.00	7,018.00
0637	Pound fees	0.00	580.00	638.00	701.80	771.98
0678	Vat Income	3,600,000.00	0.00	0.00	0.00	0.00
0720	Valuation Certificate	20,000.00	20,000.00	21,200.00	22,472.00	23,820.32
	SETA claims	0.00	0.00	30,000.00	30,000.00	30,000.00
0736	LETTER OF DEMANDS	0.00	100.00	110.00	121.00	133.10
0738	SUMMONS	0.00	100.00	110.00	121.00	133.10
	Application fee consent use	0.00	0.00	250.00	275.00	302.50
	Consent use	0.00	0.00	1,750.00	1,925.00	2,117.50
	Encroachment	0.00	0.00	3,000.00	3,300.00	3,630.00
	GAIN ON DISPOSAL OF PROPERTY, PLANT AND EQUIPMENT					
1805	PROFIT ON THE SALE OF ASSETS					
TORG	TOTAL OPERATING REVENUE GENERATED	66,414,595.20	61,322,551.65	67,763,000.17	73,731,770.99	79,216,530.53
200	LESS REVENUE FOREGONE	-13,916,742.40	-13,916,742.40	-15,308,416.64	-16,839,258.30	-18,523,184.13
0223	Rates Rebate	-13,916,742.40	-13,916,742.40	-15,308,416.64	-16,839,258.30	-18,523,184.13
TDAR	TOTAL DIRECT OPERATING REVENUE	52,497,852.80	47,405,809.25	52,454,583.53	56,892,512.68	60,693,346.40
	INTERNAL TRANSFERS - (the items below must net out with the corresponding items under expenditure)					
220		0.00	0.00	0.00	0.00	0.00
0679	Grants Accumulated Surplus	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00
TIOR	TOTAL INDIRECT OPERATING REVENUE	0.00	0.00	0.00	0.00	0.00
	TOTAL OPERATING REVENUE	52,497,852.80	47,405,809.25	52,454,583.53	56,892,512.68	60,693,346.40
	OPERATING EXPENDITURE					
300	EMPLOYEE RELATED COSTS - WAGES & SALARIES	17,236,669.23	17,593,175.52	18,878,252.14	20,086,460.28	21,371,993.73
001	Salaries	15,428,706.87	15,410,000.00	16,376,332.21	17,424,417.47	18,539,580.19
003	Wages	0.00	4,560.00	0.00	0.00	0.00
004	Allowance: Housing	18,300.00	30,760.00	31,913.76	33,956.24	36,129.44
006	Vehicle Allowance	0.00	420,935.00	575,362.74	612,185.96	651,365.86
015	Cell Phone Allowance	99,600.00	95,400.00	90,600.00	96,398.40	102,567.90
017	Overtime	379,742.74	376,743.00	461,414.17	490,944.68	522,365.13
019	Allowance: Other	161,338.80	121,555.00	178,601.14	190,031.61	202,193.63
020	Bonusses	1,015,558.30	999,800.00	1,107,604.34	1,178,491.02	1,253,914.44
021	Long Service Bonusses	133,422.52	133,422.52	56,423.79	60,034.91	63,877.14
310	EMPLOYEE RELATED COSTS - SOCIAL CONTRIBUTIONS	2,495,741.00	2,946,090.01	3,226,729.05	3,432,509.80	3,650,799.08
007	Group Insurance Contribution	0.00	7,310.00	3,502.99	3,727.18	3,965.72
008	Medical Contribution	806,948.15	722,715.20	810,163.99	862,014.49	917,183.42
	Medical Contribution Pensioners	139,830.80	135,694.80	145,982.00	154,594.94	163,097.66
009	Skills development Levy	121,867.00	153,130.00	177,619.54	188,987.19	201,082.37
010	Pension fund Contribution	1,282,632.66	1,313,040.00	1,939,362.89	2,063,482.12	2,195,544.97
011	UIF Contribution	137,179.99	142,850.00	141,797.62	150,872.67	160,528.52
012	Industrial Council Levy	5,711.60	123,679.15	8,300.02	8,831.22	9,396.42
014	Provident fund	1,570.80	347,670.85	0.00	0.00	0.00
340	REMUNERATION OF COUNCILLORS	1,692,324.49	1,692,324.49	1,755,255.37	1,858,815.44	1,961,050.29
	MEDICAL AID CONTRIBUTIONS COUNCILORS	12,168.00	12,168.00	12,168.00	12,885.91	13,594.64
186	OFFICE BEARER ALLOWANCE	1,560,514.41	1,272,133.49	1,571,811.37	1,664,548.24	1,756,098.40
	TELEPHONE ALLOWANCES COUNCILLORS	119,642.08	171,276.00	171,276.00	181,381.28	191,357.25
	TRAVEL ALLOWANCES COUNCILLORS	0.00	236,747.00	0.00	0.00	0.00
350	BAD DEBTS	0.00	0.00	0.00	0.00	0.00
398	BAD DEBT	0.00	0.00	0	0	0

370	DEPRECIATION	8,000,000.00	15,600,000.00	15,600,000.00	15,600,000.00	15,600,000.00
3705	DEPRECIATION	8,000,000.00	15,600,000.00	15,600,000.00	15,600,000.00	15,600,000.00
380	REPAIRS AND MAINTENANCE - MUNICIPAL ASSETS	1,077,250.50	749,500.00	1,199,397.47	1,270,162.92	1,339,921.28
310	Network Electricity	120,000.00	110,000.00	125,000.00	132,375.00	139,655.63
311	Network Water	90,000.00	90,000.00	95,580.00	101,219.22	106,786.28
306	Network Sanitation	0.00	0.00	90,000.00	95,310.00	100,552.05
307	Grounds and Fencing	53,425.00	10,000.00	57,500.00	60,892.50	64,241.59
309	Tools	37,397.50	20,000.00	50,000.00	52,950.00	55,862.25
312	Buildings	106,850.00	50,000.00	70,000.00	74,130.00	78,133.02
314	Sport Grounds	32,055.00	10,000.00	30,000.00	31,770.00	33,485.58
318	Furniture and Equipment	10,685.00	11,000.00	32,347.47	34,256.97	36,146.40
325	TV Maintenance	21,370.00	11,000.00	22,000.00	23,298.00	24,579.39
320	Parks	5,000.00	0.00	5,310.00	5,623.29	5,932.57
324	Streets	106,850.00	50,000.00	110,000.00	116,490.00	122,896.95
327	Streetlights	53,425.00	50,000.00	53,100.00	56,232.90	59,325.71
333	Equipment	50,000.00	50,000.00	53,100.00	56,232.90	59,325.71
336	Traffic Signs	53,425.00	7,500.00	55,000.00	58,245.00	61,448.48
339	Vehicles Maintenance	336,768.00	280,000.00	350,460.00	371,137.14	391,549.68
390	INTEREST EXPENSE - EXTERNAL BORROWINGS	195,000.00	1,063,000.00	1,128,906.00	1,195,511.45	1,261,264.58
0201	Interest Paid	195,000.00	1,063,000.00	1,128,906.00	1,195,511.45	1,261,264.58
	BULK PURCHASES	9,396,000.00	9,396,000.00	10,153,317.60	10,752,363.34	11,343,743.32
4105	WATER PURCHASED					
0099	Bulk Services Eskom	9,396,000.00	9,396,000.00	10,153,317.60	10,752,363.34	11,343,743.32
420	CONTRACTED SERVICES					
0						
430	GRANTS & SUBSIDIES PAID	5,718,175.20	5,739,176.00	5,284,822.70	5,813,304.97	6,394,635.47
0221	Free Basic Services	5,718,175.20	5,739,176.00	5,284,822.70	5,813,304.97	6,394,635.47
440	GENERAL EXPENSES - OTHER	13,714,766.12	13,611,288.00	14,398,686.39	13,672,954.02	14,391,102.83
005	Uniforms	70,685.00	12,000.00	90,000.00	95,310.00	100,499.10
0023	Ward Committees	50,000.00	50,000.00	0.00	0.00	0.00
0026	Branding and Advertising	10,000.00	0.00	10,000.00	10,590.00	11,172.45
0028	Communication	55,000.00	110,000.00	60,000.00	63,540.00	67,034.70
0029	Agent Commission	117,535.00	175,000.00	185,850.00	196,815.15	207,639.98
0031	Roads Forum	30,000.00	15,000.00	15,930.00	16,869.87	17,797.71
0034	Sport	20,000.00	10,000.00	0.00	0.00	0.00
0035	Small Farmers (Agri)	0.00	0.00	10,000.00	10,590.00	11,172.45
0036	Christmas Lights and Functions	0.00	0.00	0.00	0.00	0.00
0037	Sundry Expenses: Tourism	37,397.50	22,398.00	20,000.00	21,180.00	22,344.90
0038	Workshop	10,000.00	0.00	10,000.00	10,590.00	11,172.45
0039	Road Signs	15,000.00	0.00	15,000.00	15,885.00	16,758.68
0040	Website	15,000.00	17,100.00	20,000.00	21,180.00	22,344.90
0041	Marketing	50,000.00	65,000.00	50,000.00	52,950.00	55,862.25
0042	Admin Cost	0.00	0.00	0.00	0.00	0.00
0043	Development	50,000.00	30,000.00	50,000.00	52,950.00	55,862.25
0044	Product Development	10,000.00	10,000.00	40,000.00	42,360.00	44,689.80
0048	Advertising	64,110.00	35,000.00	37,170.00	39,363.03	41,528.00
0049	Town Planning	10,000.00	0.00	10,620.00	11,257.20	11,932.63
0050	Work Skills Plan	74,795.00	20,000.00	30,000.00	30,000.00	30,000.00
0051	S&T Allowances	85,693.70	150,000.00	94,550.00	100,128.45	105,635.51
0054	Bank Cost	180,000.00	180,000.00	191,160.00	202,438.44	213,572.55
0055	Animal Protection	0.00	0.00	40,000.00	42,360.00	44,689.80
0056	Libraries	0.00	0.00	100,000.00	100,000.00	105,500.00
0057	Assistant Fund	60,000.00	40,000.00	50,000.00	52,950.00	55,862.25
0059	LED Training	50,000.00	30,000.00	50,000.00	52,950.00	55,862.25
0060	Fuel & Oil	1,176,844.50	1,218,000.00	1,293,516.00	1,369,833.44	1,443,867.44
0061	Led Brick Making	260,000.00	0.00	260,000.00	0.00	0.00
0064	IDP	0.00	0.00	0.00	0.00	0.00
0062	LED Office	0.00	0.00	0.00	0.00	0.00
0065	Community Services Human Development	0.00	0.00	0.00	0.00	0.00
0069	Chemicals	160,275.00	204,000.00	226,648.00	240,020.23	253,221.34
0071	Department Cost	0.00	0.00	0.00	0.00	0.00
0072	General expenditure	0.00	0.00	5,000.00	5,295.00	5,586.23
0078	Stationery	181,645.00	460,000.00	513,242.07	543,523.35	573,404.43
0080	Rental of Equipment	470,140.00	230,000.00	244,260.00	258,671.34	272,898.26

0081	Electricity Services	1,282,841.10	1,140,000.00	1,210,680.00	1,282,110.12	1,352,415.50
0082	Finance Management Grant	1,257,294.00	1,257,294.00	1,589,965.00	1,700,000.00	1,800,000.00
0084	Municipal Services	922,745.00	590,000.00	420,345.87	453,763.08	489,123.26
0114	Consumable Items	24,575.50	30,000.00	38,000.00	40,242.00	42,455.31
0116	Youth development	0.00	0.00	20,000.00	21,180.00	22,344.90
121	Fire Fighting	42,740.00	98,000.00	104,654.20	111,352.07	118,478.60
0123	Licences	41,027.50	41,028.00	43,571.42	46,142.13	48,666.97
0141	Registration Deeds Office	27,781.00	50,500.00	53,631.00	56,795.23	59,918.97
0144	Audit Cost	600,000.00	662,330.00	1,133,405.00	1,200,275.90	1,266,291.07
	Internal audit	0.00	500,000.00	700,000.00	742,000.00	786,520.00
0150	Postage	154,932.50	220,000.00	233,640.00	247,424.76	261,033.12
0159	Radio Licences	7,479.50	2,000.00	2,124.00	2,249.32	2,373.03
0162	Legal Cost	106,850.00	350,000.00	100,000.00	105,900.00	111,724.50
0183	Telephone	373,975.00	534,000.00	582,808.00	617,193.67	651,135.65
0195	Insurance	292,125.00	246,320.00	261,591.84	277,025.76	292,262.18
0202	Refuse Bags	133,562.50	124,200.00	150,000.00	158,850.00	167,586.75
0204	Water Research	37,397.50	45,000.00	47,790.00	50,609.61	53,393.14
0216	Agency fees licensing	2,208,290.32	0.00	0.00	0.00	0.00
0218	Membership Fees	400,000.00	400,000.00	400,000.00	425,600.00	452,838.40
0219	Special projects	15,000.00	30,000.00	0.00	0.00	0.00
0220	MSIG	793,474.00	793,474.00	826,670.00	967,000.00	1,018,000.00
0222	Free Basic Services. Repairs	32,055.00	30,000.00	31,860.00	33,739.74	35,595.43
0292	PMU	601,500.00	538,500.00	494,900.00	445,500.00	454,900.00
0295	Vehicle Tracking	0.00	292,000.00	310,104.00	328,400.14	346,133.74
0296	IT Expenses	0.00	700,000.00	530,000.00	700,000.00	700,000.00
0297	Unbundling of assets	0.00	543,620.00	0.00	0.00	0.00
301	EPWP Streets	0.00	0.00	0.00	0.00	0.00
303	Vehicle Installments	0.00	0.00	0.00	0.00	0.00
734	EPWP	1,045,000.00	1,309,524.00	1,390,000.00	0.00	0.00
450	LOSS ON DISPOSAL OF PROPERTY, PLANT AND EQUIPMENT (GAMAP to add)					
4590	LOSS WITH DISPOSAL OF ASSETS					
TDOE	TOTAL DIRECT OPERATING EXPENDITURE	59,525,926.54	68,390,554.01	71,625,366.73	73,682,082.23	77,314,510.59
455	CONTRIBUTIONS TO/FROM PROVISIONS (INTERNAL TRANSFERS	0.00	0.00			
	Contribution to provision: leave					
	Contribution to provision: bad debt					
4655	Contribution to provision: bonuses					
500	INTERNAL TRANSFERS - (the items below must net out with the corresponding items under income)	0.00	0.00	0.00	0.00	0.00
0400	To Other Departments	0.00	0.00	0	0	0
TIOE	TOTAL INDIRECT OPERATING EXPENDITURE	0.00	0.00	0.00	0.00	0.00
TOE	TOTAL OPERATING EXPENDITURE	59,525,926.54	68,390,554.01	71,625,366.73	73,682,082.23	77,314,510.59
OSDTT	OPERATING SURPLUS / (DEFICIT) - Total Income less Total Expenditure	-7,028,073.74	-20,984,744.76	-19,170,783.20	-16,789,569.54	-16,621,164.19
628	TRANSFERS FROM/(TO) OTHER RESERVES	0.00	0.00	0.00	0.00	0.00
6281	HOUSING DEVELOPMENT FUND - CONTRIBUTION					
6282	HOUSING DEVELOPMENT FUND - WITHDRAWAL					
6283	CAPITAL REPLACEMENT FUND - CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
6284	CAPITAL REPLACEMENT FUND - WITHDRAWAL					
6285	UNAPPROPRIATED SURPLUS) / ACCUMULATED DEFICIT - CONTRIBUTION					
6286	Tools and Equipment	0.00	0.00	0.00	0.00	0.00
CUSAD	CHANGE TO (UNAPPROPRIATED SURPLUS) / ACCUMULATED DEFICIT	-7,028,073.74	-20,984,744.76	-19,170,783.20	-16,789,569.54	-16,621,164.19
CR	CAPITAL REVENUE					
700	GRANTS & SUBSIDIES RECEIVED - Capital	39,428,500.00	42,413,950.00	37,425,482.00	37,272,500.00	13,643,100.00
80001	Department of Housing Local Govern - Down Housing	0.00	3,101,850.00	4,745,982.00	0.00	0.00
	Department of Housing Local Govern - Bucket eradication		260,000.00			
	Department of Trade & Industry	18,000,000.00	15,623,600.00	2,376,400.00		
	Integrated Nasional Electrification grant			900,000.00	5,000,000.00	5,000,000.00

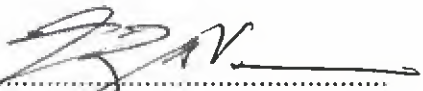
80002	MIG Funds	11,428,500.00	11,428,500.00	9,403,100.00	8,464,500.00	8,643,100.00
80003	Capital Replacement Fund	0.00	0.00	-	-	-
80005	DWAF	0.00	0.00	-	-	-
80004	RBIG Funds	10,000,000.00	12,000,000.00	20,000,000.00	23,808,000.00	0.00
TAR	TOTAL CAPITAL REVENUE	39,428,500.00	42,413,950.00	37,425,482.00	37,272,500.00	13,643,100.00
CE	CAPITAL EXPENDITURE					
750	CAPITAL BUDGET	37,029,035.09	44,949,962.91	33,852,448.67	32,852,479.63	12,124,935.11
500052	Streets and stormwater Willowmore	1,842,105.26	2,280,155.26	1,315,789.47	877,192.98	877,192.98
500062	Streets and stormwater Steytlerville	1,842,105.26	2,280,701.75	1,315,789.47	877,192.98	877,192.98
	Upgrading Rietbron Streets	859,649.12	0.00	0.00	0.00	0.00
460032	Steytlerville Solid waste disposal site	0.00	0.00	1,862,368.42	0.00	0.00
460042	Willowmore Solid waste disposal site	0.00	0.00	0.00	0.00	0.00
	Feasibility Study Landfill sites	150,000.00	235,000.00	0.00	0.00	0.00
460052	Rietbron Landfill site	0.00	0.00	0.00	0.00	0.00
	Willowmore Landfill site			0.00		
	Steytlerville Landfill site			0.00		
	Rietbron Highmast Light			263,157.89		
	Electricity	0.00	0.00	789,473.68	4,385,964.91	4,385,964.91
460062	Waste water treatment works Rietbron	0.00	0.00	859,649.12	3,039,035.28	3,195,701.28
460072	Sewerage Down	0.00	0.00	0.00	0.00	0.00
460082	Eradication Bucket system Steytlerville	0.00	436,609.00	0.00	0.00	0.00
	Eradication bucket system Steytlerville - dept human settlement		260,000.00	0.00	0.00	0.00
780042	Willowmore water supply Wanhoop	4,384,649.12	4,384,649.12	2,192,982.46	2,631,578.95	2,631,578.95
7526	Wanhoop Bulk water supply Feasibility	250,000.00	91,200.00	0.00	0.00	0.00
780080	Steytlerville water Erasmuskloof	26,771,929.82	26,149,915.79	19,920,259.65	20,884,210.53	0.00
	Feasibility Study Vondeling Water	150,000.00	0.00	0.00	0.00	0.00
780052	Water Bylaws	0.00	0.00	0.00	0.00	0.00
780062	Upgrading of Sportfields in Baviaans Municipality	438,596.49	741,642.98	438,596.49	0.00	0.00
	Feasibility Study Cemeteries	200,000.00	279,300.00	-	-	-
790012	Down Housing	0.00	3,101,850.00	4,745,982.00	0.00	0.00
800042	Computer equipment	0.00	0.00	0.00	0.00	0.00
500072	Equipment Technical	130,000.00	0.00	137,800.00	146,068.00	146,068.00
	Furniture & Equipment	10,000.00	159,000.00	10,600.00	11,236.00	11,236.00
	Roll over project Wanhoop		2,877,930.00			
	Roll over project Bucket Eradication Steytlerville		89,900.00			
	Roll over project Upgrading of streets Steytlerville		650,130.00			
	Roll over project Upgrading of streets Willowmore		507,425.00			
	Roll over project Steytlerville Highmast lightning		424,554.00			
TCE	TOTAL CAPITAL EXPENDITURE	37,029,035.09	44,949,962.91	33,852,448.67	32,852,479.63	12,124,935.11
SDACB	(SURPLUS) / DEFICIT AFTER CAPITAL BUDGET	-4,628,608.83	-23,520,757.67	-15,597,749.87	-12,369,549.17	-15,102,999.29

EC 107 BAVIAANS MUNICIPALITY QUALITY CERTIFICATE – DRAFT BUDGET 2014/15

I Jama Anthony Zukile Vumazonke, municipal manager of Baviaans municipality, hereby certify that the draft budget and supporting documentation have been prepared in accordance with the Municipal Finance management Act, and that the budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: JAMA ZUKILE ANTHONY VUMAZONKE

Municipal Manager of Baviaans Municipality EC 107 (demarcation code of municipality)

Signature: 

Date: 31 March 2014

